Plante & Moran, PLLC Michael Colella, Partner 27400 Northwestern Highway PO Box 307 Southfield, MI 48037

Telephone: (248) 223-3611 Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

:-----X

In re : Chapter 11 Case No.

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MOTORS LIQUIDATION COMPANY, et al., : 09-50026 (REG)

f/k/a General Motors Corp., et al.

:

Debtors. : (Jointly Administered)

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SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C § 330

THIRD INTERIM FEE APPLICATION

Name of Applicant: Plante & Moran, PLLC

Time Period: June 1, 2010 through and including September 30, 2010

Role in the Case: Accountants for the Debtors and Debtors in Possession

Current Application: Total Fees Requested: \$289,673.05

Total Expenses Requested: \$ 3,871.79

Prior Applications: Total Fees Requested: \$686,601.04

Total Fees Awarded: \$684,752.54

Total Expenses Requested: \$ 11,117.39 Total Expenses Awarded: \$ 10,950.29 09-50026-mg Doc 7733 Filed 11/11/10 Entered 11/11/10 09:46:52 Main Document Pg 2 of 100

SUMMARY OF THIRD INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC SERVICES RENDERED FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

PROFESSIONAL			RATE: STN	ND/BLEND	TOTAL	TOTAL	
BY LEVEL			AREA ²	THROUGH 6/30/10	BEGIN 7/1/10	HOURS BILLED ³	COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415	105.9	\$ 35,593.50
Eckles, Jeff	CPA	1983	ERS	\$390	\$390	61.7	23,478.00
Farmer, Doug	CICA	2005	TAX	\$335	\$345	43.8	11,695.50
Greenway, Denise	CPA	1989	TAX	\$400	\$400	11.7	4,680.00
Lewis, Forrest	CPA	1976	TAX	\$375	\$400	57.9	22,480.00
Others (less than 5 hrs)	CPA/CIRA		TAX	\$345	\$345	7.5	2,588.00
Total Partners			ALL		\$348	288.5	\$100,515.00
Brown, Furney (Alex)	CPA	2008	TCS	\$230	\$250	13.7	\$ 3,333.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	\$165	69.6	11,484.00
Merkel, Mike	CPA	2007	TAX	\$244	\$260	94.4	23,590.00
Sarma, Malina			TCS	\$170	\$170	29.6	5,032.00
Zajac, Mark	CICA	2008	ERS	\$165	\$175	128.5	21,182.50
Others (less than 5 hrs)	CPA		TAX	\$290	\$290	2.6	755.40
Total Associates			ALL		\$193	338.40	\$ 65,376.90
Abdallah, Rumzei	CPA	2009	TAX	n/a	\$124	71.3	\$ 8,841.20
Aretz, Betsy	CPA	2006	TAX	n/a	\$180	48.5	8,711.80
Biggs, Angella			TAX	\$ 80	\$ 80	18.0	1,440.00
Bonventre, Steven	CPA	2008	TAX	n/a	\$138	298.8	41,137.40
Doot, Brian ⁴	CPA	2009	TAX	\$ 88	\$108	26.3	2632.40
Laypa, Nataliya			TAX	\$ 82	\$ 82	9.7	795.40
McDoniel, Chris			TAX	n/a	\$108	141.4	15,257.20
Papanastasopoulos, T			FSS	\$112	\$113	8.4	949.20
Rohlig, Scott			TAX	\$ 80	\$ 86	69.7	5,892.80
Shounia, Ricky			TAX	\$ 65	\$ 65	18.8	1,222.00
Tousain, Alina	CPA	2009	FSS	\$170	\$175	173.6	30,014.75
Others (less than 5 hrs)			TAX	\$ 82	\$ 82	12.0	987.00
Total Staff			ALL		\$131	896.50	\$117,881.15
Campbell, Michelle			ADM	\$ 80	\$ 80	103.7	\$ 5,092.00
Gove, Veronica			ADM	\$ 80	\$ 80	8.8	704.00
Others (less than 5 hrs)			ADM	\$ 80	\$ 80	1.3	104.00
Total Parapro/Admin			ALL		\$ 52	113.80	\$ 5,900.00
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Total All Personnel			ALL		\$177	1,637.20	\$289,673.05

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¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³ Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

⁴ Increased level due to attaining CPA certification, functional promotion or competency based during prior year

Hearing Date and Time: To Be Determined Objection Date and Time: To Be Determined

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Accountants for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11 Case No.

Chapter 11 Case No.

MOTORS LIQUIDATION COMPANY, et al.,

f/k/a General Motors Corp., et al.

Debtors.

(Jointly Administered)

THIRD APPLICATION OF PLANTE & MORAN, PLLC, AS ACCOUNTANTS FOR THE DEBTORS, FOR INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

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TO THE HONORABLE ROBERT E. GERBER, UNITED STATES BANKRUPTCY JUDGE:

Plante & Moran, PLLC ("P&M"), Accountants for Motors Liquidation Company (f/k/a General Motors Corporation) ("MLC") and its affiliated debtors in these chapter 11 cases, as debtors and debtors in possession (together with MLC, the "Debtors"), for its third application (the "Application"), pursuant to sections 330(a) and 331 of title 11, United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for the interim allowance of compensation for professional services performed by P&M for the period commencing June 1, 2010 through and including September 30, 2010 (the "Compensation Period"), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

Preliminary Statement

- 1. These chapter 11 cases are among the largest and most complex ever filed in the United States. At the inception of these cases, General Motors Corporation ("GM," now known as Motors Liquidation Company) was the largest Original Equipment Manufacturer ("OEM") of automobiles in the United States and the second largest in the world, employed approximately 235,000 employees worldwide, and had, as of March 31, 2009, consolidated reported global assets and liabilities of approximately \$82,290,000,000 and \$172,810,000,000, respectively. As a result of the economic collapse and liquidity crisis that began to surface during the end of 2007 and exploded in 2008, GM and its affiliated debtors commenced these chapter 11 cases and sold substantially all of their assets pursuant to section 363(b) of the Bankruptcy Code to NGMCO, Inc. ("New GM"), a purchaser sponsored by the United States Department of the Treasury (the "U.S. Treasury") ("the "363 Transaction").
- 2. P&M assembled a team of professionals of sufficient capacity and expertise devoted to serving the needs of the Debtors and critical to preserving the value of the MLC assets, for the creditors, employees, and other stakeholders.

- 3. The size, complexity, and pace of the Debtors' chapter 11 cases is astonishing by any measurement. P&M coordinated its efforts directly with the MLC Board of Directors and the management team including chief restructuring officer, Al Koch, Chief Financial Officer, James Selzer and other personnel provided by AP Services, LLC ("APS").
- 4. The professional services performed and expenses incurred were actual and necessary to preserve and protect the value of the Debtors' assets. In the perspective of the complexity and scale of these cases, P&M's charges for professional services performed and expenses incurred are reasonable under the applicable standards. P&M respectfully asks that the Court grant the Application and allow interim compensation for professional services performed and reimbursement for expenses as requested.
- 5. This Application has been prepared in accordance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "Fee and Disbursement Guidelines") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Amended Guidelines," and together with the Fee and Disbursement Guidelines, the "Local Guidelines"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines"), and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "Administrative Order," and together with the Local Guidelines and the UST Guidelines, the "Guidelines"). Pursuant to the UST Guidelines, the Debtors have reviewed this Application and approved and support interim allowance of the amounts requested by P&M for professional services performed and expenses incurred during the Compensation Period. These guidelines as of July 1, 2010 were used in connection with our first interim Fee Application (through January 31, 2010).

- 6. Additional guidance considered and incorporated into our filing of our second (through May 31, 2010) and this third interim fee application (through September 30, 2010) include the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5263], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court's April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber, collectively now considered along with the previous guidelines as the current "Guidelines".
- 7. Collectively, these guidelines were used in connection with our preparation of interim Fee Applications based on their published and effective dates.

Background

- 8. On June 1, 2009 (the "Commencement Date"), MLC and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
- 9. On March 17, 2010, the Debtors filed an application to retain and employ P&M as their Accountants *nunc pro tunc* to October 9, 2010 [Docket No. 5292]. Further, *nunc pro tunc* retention was appropriate in view of the transition of various services from New GM to MLC since the sale, the actual scope of services to be provided by P&M and to be included in the Engagement Letter took some time to finalize. Because the Debtors needed the services of P&M to commence in October, P&M agreed to commence rendering services well prior to the time all of the terms of its Engagement Letter had been finalized. The Debtors submitted in its application of employment of P&M that in view of the value of the services rendered by P&M since October, and the fact that this Application was delayed through no fault of P&M, *nunc pro tunc* retention as requested was appropriate. The court issued an Order Authorizing the Retention and Employment of Plante &

Moran, PLLC as Accountants and Consultants n*unc pro tunc* to October 9, 2009 signed on April 5, 2010 [Docket No. 5292] to render accounting, tax and consulting services in the prosecution of these chapter 11 cases.

10. During August, P&M provided notice to MLC relating to its annual increase in billing rates as of July 1, 2010 in accordance with the requirements of our retention requirements.

Summary of Professional Compensation and Reimbursement of Expenses Requested

- 11. P&M seeks allowance of interim compensation for professional services performed during the Compensation Period in the amount of \$289,673.05, and for reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$3,871.79. During the Compensation Period, P&M expended a total of approximately 1,637.2 hours in connection with the necessary services performed.
- 12. P&M received payments of monthly fee allowances during the Compensation Period for fees or expenses invoiced for the Compensation Period totaling \$201,851.08 (as of November 8, 2010). P&M now seeks payment by the Debtors of all amounts allowed pursuant to the Administrative Order.
- 13. P&M regularly monitors its charges and expenses before and after the submission of monthly fee statements for fairness, compliance with all rules and requirements and potential errors. During the Compensation Period, P&M did not have any significant reduction to its services rendered or request for expense reimbursement.
- 14. P&M will continue to diligently monitor its charges and expenses and, where appropriate, make appropriate reductions.
- 15. There is no agreement or understanding between P&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

- 16. Prior to the commencement of these chapter 11 cases, P&M did not receive any payment from GM as a retainer or in connection with (i) GM's efforts prior to the commencement of these chapter 11 cases to restructure its obligations out of court, (ii) the preparation for GM's chapter 11 cases, nor (iii) any other bankruptcy related matters.
- 17. The fees charged by P&M in these cases are billed in accordance with P&M's existing billing rates and procedures in effect during the Compensation Period. The rates P&M charges for the services rendered by its professionals and all other staff in these chapter 11 cases are the same rates P&M charges for professional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national accountancy and consulting market.
- 18. Annexed hereto as Exhibit "A" is a certification regarding compliance with the Guidelines.
- 19. Annexed hereto as Exhibit "B," pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Compensation Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate charged by P&M for services performed by such individuals, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.
- 20. Annexed hereto as Exhibit "C" is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category. An itemized schedule of all such expenses, subject to redaction or modification where necessary to protect the Debtors' estates, is annexed hereto as Exhibit "H."

- 21. Annexed hereto as Exhibit "D," pursuant to the UST Guidelines, is a summary of P&M's time records billed by professional during the Compensation Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit "E". P&M maintains computerized records of the time spent by all P&M professionals and other staff in connection with the prosecution of the Debtors' chapter 11 cases. Copies of these computerized records have been furnished to the Debtors and, subject to redaction or modification to protect the Debtors' estates, a summary by professional by project work code has been annexed hereto as Exhibit "F," and the detailed listing of time entries by project work code has been annexed hereto as Exhibit "G," in the format specified by the UST Guidelines.
- 22. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, P&M reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

Summary of Services Performed by P&M During the Compensation Period

- 23. MLC originated under a very unique bankruptcy arrangement and its Board of directors and management team are charged with the mission of administering, maintaining, safeguarding and liquidating certain assets of GM.
- 24. MLC's board of directors has fiduciary duties to various constituencies and oversight responsibility of the estate. MLC's board of directors retained P&M through management to: perform cash receipts and disbursements procedural testing ("Testing"), and assess, design and test the Company's internal control structure/environment for operational effectiveness ("Controls"). P&M was also retained to provide various outsourced tax compliance, reporting and consulting services ("Tax").
- 25. Generally, P&M provided the following services: tax compliance and tax consulting services; periodic verification/testing procedures on amounts financially reported; implementation

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and monitoring of MLC system of internal controls; and, other accounting and consulting services on an as requested basis.

- 26. Procedural testing approaches are significantly impacted by the MLC internal control environment and related changes and enhancements implemented by management during each period. The accounting and internal control structure/environment related services were guided by directives from the board of directors and determined collectively with Jim Selzer, CFO, and Scott Hamilton, Controller. P&M tax services were determined collectively with Rick Zablocki, Chief Tax Officer, with general knowledge of and input from Jim Selzer, based on a joint review of MLC's continuing requirements and agreement with MLC with regard to the nature, timing and extent of the services provided.
- 27. The timing and scope of our integrated testing work is primarily driven by the dates of the BOD meetings and direction provided by the BOD and management. During this third interim compensation period, P&M initiated and completed significant substantive testing and assisted with controls development and testing for the MLC reporting period March 16 through June 30, 2010 ("Q2") and also initiated certain significant discreet projects relating to the MLC reporting period July 1 through September 30, 2010 ("Q3").
- 28. The timing and scope of our non-tax work is primarily driven by MLC fiscal (annual and quarterly) reporting periods and scheduled dates for regular BOD meetings (every two months). The timing and scope of our tax work is driven by federal, state and local taxing authority due dates and other requirements with seasonal peaks near the major and common required filing dates.
- 29. Our report to the BOD in mid August 2010 focused primarily on our findings from our Q2 testing period with an updated status of MLC's cash receipts and disbursements transactions and the related operations of its internal controls after the implementation of the new accounting system.

30. The following provides additional detailed information further explaining our services provided

Integrated Testing and Controls

- 31. P&M drafted the Company's corporate governance documents which were previously approved by the BOD and posted to the MLC internal and external websites during this interim compensation period.
- 32. We validated MLC's implementation of the management revised and BOD approved Level of Authority policies during our Q2 testing. We also assisted MLC is in the process of developing and adopting desktop procedures in select areas.
- 33. MLC evolved and P&M redesigned the Company's key cash and non-cash controls, incorporated into the policies and procedures, and reducing the number of cash controls and non-cash controls ("key controls") as of June 30, 2010 and September 30, 2010. (Note: "Less is better" for the number of key controls to be tested.)
- 34. The operating effectiveness of the implemented key controls was tested with increasing emphasis on non-cash controls beginning in Q2. The testing for the Q3 period started during this interim compensation period but was substantially completed during our testing of Q3. Controls selected for testing also emphasized areas not yet tested in the previous interim testing periods.
- 35. P&M tested the segregation of duties for non-cash controls, the appropriateness of the reviews and approvals for changes to the MAS200 system (G/L accounts, Vendors, Users), the recording of transactions in the MAS200 and the account reconciliations performed by MLC. As a result of these tests, we made various recommendations to strengthen controls including through designing and implementing mitigating controls for various areas and roles.
- 36. P&M also assessed the technology controls associated with MLC's new accounting system (MAS200) and the information technology (IT) infrastructure. We provided guidance and

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recommendations relating the implementation of automated system notification triggers and management exception reports to strengthen internal controls. We further assessed management's progressive efforts in implementing some of the mitigating controls and corrective measures recommended previously by P&M and provided additional recommendations related to MAS200.

- 37. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts, cash disbursements, bank reconciliations, financial reporting and the operation of its cash controls. The substantive testing of the transactions for the Q2 period was initiated and completed during the Compensation Period (specifically in July 2010) and reported on to the board of directors in mid August 2010. The substantive testing for the Q3 period was initiated but not completed during the Compensation Period.
- 38. We integrated the cash controls testing with substantive/procedure testing for cash related activities and balances and assessed management's progressive efforts in implementing corrective recommendations as identified previously.
- 39. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant source data, determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements and determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction. We've proposed specific recommendations relating to our Q2 testing results and observations plus comments related to previously communicated suggestions, including the use of the Purchase Order Module in MAS200 and the asset sales desktop procedures.
- 40. P&M tested the bank reconciliation process, the reconciling items for reasonableness and assessed the appropriateness of the related documentation retained. Additionally, we monitored

MLC's management of the subsidiary cash accounts and the allocation and segregation of restricted cash funds, subject to continuing settlement, between entities.

41. P&M assessed the extent to which the Financial Reporting Module ("FRX") of MAS200 was implemented by MLC management and tested reconciliation of various financial reports generated from FRX to the MAS200 general ledger and the reconciliation of the reports generated in Excel to the general ledger. We recommended the implementation of certain mitigating controls for the areas and followed up on our prior recommendations.

Tax Consulting, Reporting and Compliance

- 42. The mix of tax related services shifted in primary emphasis during this interim compensation period from (1) planning for transition away from New GM for services provided under the Transition Services Agreement to assisting MLC be self sufficient and not dependent on New GM, and (2) planning for tax strategies and positions to preparing federal, state and local income taxes and other compliance returns and reports with federal, state and local authorities. Tie entries relating to tax assistance directly related to and/or necessary to properly prepare and complete tax returns are included in the "returns" rather than the "consulting" for both federal and state and local taxes work codes. The following are highlights of certain key activities:
- 43. Federal Tax Consulting Researched and analyzed Federal tax issues related to Nova Scotia Finance and GM Strasbourg. Researched and analyzed certain Federal tax issues related to the proposed plan of reorganization. Meeting between Rick Zablocki, Dan Houf of GM and Jeff Eckles to discuss numerous Federal tax matters. Review of proposed plan of reorganization and disclosure statements with focus on Federal tax matters.
- 44. Federal Returns Prepared consolidated Federal income tax return for MLC and subsidiaries for the 2009 B period. Reviewed trial balances for MLC, Realm, Encore, Nova Scotia Finance, GM Strasbourg and ELMO Leasing III, determined differences between book basis and tax basis and prepared tax basis trial balances for the 2009 B period (July 11, 2009 December 31,

- 2009). Reviewed all dealership tax returns prepared by Engstrom & Co. Determined and prepared all required disclosures and attached to the 2009 B period Federal tax return. Determined and prepared all required foreign entity reporting forms and disclosures and attached to the 2009 B period Federal income tax return. Numerous meetings with Rick Zablocki to review tax basis trial balances and the Federal tax return. Numerous meetings with several representatives of new GM, MLC and P&M to coordinate, review and discuss the Federal tax return and related issues. Preparation of numerous schedules and analysis supporting amounts used in all tax returns. Research to ensure compliance and/or validate federal tax positions used to prepare returns.
- 45. State and Local Consulting Researched and analyzed certain state tax issues, particularly relating to the proposed plan of reorganization.
- 46. State and Local Returns Prepared 30 state and local tax income and franchise tax returns for MLC and subsidiaries for the 2009 B period. Prepared 83 sales and use tax returns for MLC for May, June, July and August of 2010. Prepared section 505(b) letters for all tax returns filed. Research to ensure compliance and/or validate tax positions used to prepare state and local returns.

Fee Related Activities

47. This interim compensation period included numerous non-recurring types of activities, which including the occurrence and impact of various recommendations and/or decisions by Judge Gerber, the United States Trustee and the Fee Examiner.

Actual and Necessary Disbursements of P&M

48. As set forth in Exhibit C hereto, P&M has disbursed \$3,871.79 as expenses incurred in providing professional services during the Compensation Period. These expenses are reasonable and necessary in light of the types of services performed and the size and complexity of the Debtors' cases. P&M has made every effort to minimize its disbursements and the actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the

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circumstances to serve the needs of the Debtors, their estates, and creditors.

- 49. Out of pocket expenses are substantially comprised of travel related expenses for staff from out of town offices (typically 3 hours or farther away) and parking expenses at MLC's offices in Detroit. Travel for out of town staff was limited to the extent possible. All travel related expenses are in compliance with the MLC Expense Policies (published on website). All overnight accommodations are at MLC preferred (or less expensive) hotels. Mileage reimbursement is P&M (and IRS approved) rate of \$0.50 per mile. Meals related to out of town travel are in accordance with P&M standard practices and in compliance with our retention and local rules. Our expenses generally do not include any meals for anyone with less than 6 hours billed to MLC for the same day, except for an out of town partner (Doug Farmer) traveling to be on site during a week of field work by P&M testing team, to attend meetings and be available onsite to assist or supervise staff where certain amounts of his time was charged to other non-MLC time entries. Nor do any of our expenses include any personal expense for reimbursement. We did not have any overtime meals during the Compensation Period. P&M also voluntarily reduced meals for personnel traveling to the \$20 cap recommended in this case.
- 50. Expense reimbursements are passed through at actual cost incurred without a markup or profit on the service to P&M.
- 51. P&M does not invoice the debtors' estate as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel.

The Requested Compensation Should Be Allowed

52. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id*.

§ 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3)

53. An analysis of these factors relative to the services P&M performed during the Application Period is set forth below:

Time Spent on Services

- 54. The professional services performed by P&M on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,637.2 recorded hours by P&M partners, associates, staff and paraprofessional/administrative support. Of the aggregate time expended, 288.5 hours were by partners, 338.4 hours were by associates, 896.5 hours were by staff, and 113.8 hours were by administrative/paraprofessionals of P&M. Individual days worked in excess of 10 hours per day totaled fourteen for the entire P&M team with three of those days in excess of 12 hours.
- 55. Fees relating to retention (RET), fee examiner (FEX), fee applications (FAP), and review of time entries, preparation of fee statements, etc. (FEE) approximated 1%, 1%, 3% and 3%,

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respectively. Hours related to the FEE work code and preparation of budgets, communication and responding to other inquiries by the Fee Examiner (FEX) were billed at a reduced rate of 50% retroactive to June 1, 2010, which required adjustments to be made to previously submitted Fee Statements for June and July. Time incurred during this Compensation Period relating to these work codes were above a typical interim period as the result in Fee Examiner recommendations and Judge Gerber rulings during the Compensation period that resulted in extended due dates and adjustments to previously drafted Fee Applications, etc. P&M believes the net amount billed for all these categories are reasonable, necessary and appropriate.

The Rates Charged for Services

- 56. During the Compensation Period, P&M billed the Debtors for time expended based on hourly rates ranging from \$65 to \$415 per hour for practice professionals and \$80 to \$120 for administrative/paraprofessionals. Allowance of compensation in the amount requested would result in an overall blended hourly billing rate of approximately \$177 (based on regular billing rates in effect at the time of the performance of services), consisting of a \$348 blended rate for all partners and a \$140 rate for all non partners.
- 57. P&M provided the debtor notice of increase in billing rates as of July 1, 2010 in accordance with P&M standard annual practice for market based adjustments to all P&M clients and in compliance with our agreed upon terms and requirements in our court approved engagement letter and retention. The billing rates for each professional are within the original and revised rate schedule provided for in connection with our retention. These increases in billing rates for selected professionals (not all professionals were impacted) increased the amount billed during this Compensation Period by an overall amount of approximately two percent with most of the rate increases representing lesser experienced staff attaining a promotion (higher functional level), competency level and/or certification (i.e., CPA). The higher partner and associate level rate

increases were lesser (as a percentage) than Staff with minimal increases at the partner level. A copy of the Notice provided to the debtor is included in this Fee Application as Exhibit I.

Necessity of Services

- 58. The foregoing professional services performed by P&M were actual, necessary, and appropriate to the administration of the Debtors' chapter 11 cases. The professional services performed by P&M were in the best interests of the Debtors and other parties in interest and critical to successfully govern, administer, monitor account and report its cash and cash transactions and safeguard its assets with reasonable but not absolute assurance. Such services provided were necessary for the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtor' chapter 11 estates.
- 59. Tax preparation services are required to comply with legal requirements. Tax consulting services are beneficial to the estate by minimizing the amount of taxes paid and maximizing amounts available to be paid to MLC creditors and stakeholders. Assistance in developing and establishing a strong internal control structure is necessary to safeguard assets, ensure payments made are authorized and appropriate and amounts reported are accurate. Validation procedures performed on controls and cash transactions and balances are also necessary to know and ensure the internal control structure in place is operating as designed and provide the board of directors with assurance that their fiduciary duties in these areas are met.

Reasonableness of Time Spent on Services

- 60. Applicant respectfully submits that the services provided were performed within a reasonable amount of time, especially in light of the complexity of Debtors' cases and the nature of the issues addressed therein.
- 61. During the Compensation Period, the time spent by partners was more prominent due to the complexity, importance, and nature of the issues and tasks involved. It is particularly important

to note that the internal control structure/environment was ad hoc at the initial transition date with new GM (July 10, 2009) and the accounting methods and systems were newly created and continuously evolving through and past the Compensation Period. This required a higher than usual percentage of partner time. As a result, the average experience level of all mid level staff (associates) was relatively low to the balance heavy partner time required to still achieve an overall blended rate of approximately \$177 during the compensation period.

- 62. There were many meetings and conferences involving multiple P&M specialists representing different areas with specialized knowledge required for consulting and concurring with assessments and decisions critical to the estate. Based on the reason specific individuals participated in such activities, the project category or work code used for time reporting purposes could be different. For example, the tax area includes bankruptcy, federal and state/local tax specialists. And non tax work may include various work codes relating to the testing and controls categories.
- 63. The professional services charged were performed expeditiously and efficiently. The time constraints facing MLC, the board of directors reporting requirements and responsibilities, the public visibility of Debtor's chapter 11 case and the scrutiny related to the use of public funds have required P&M to devote significant time in providing accounting, tax and consulting services on behalf of the Debtor. Compensation for such services as requested is commensurate with the complexity, importance, nature of the issues and tasks involved.

Certifications, Skills and Experience

64. The professional services performed by P&M were rendered by members of its Financial Support Services, Enterprise Risk Management, Technology Consulting Services, Tax Compliance and Consulting, and Professional Standards practice groups and from several offices. P&M enjoys a national reputation for its expertise in accounting, tax and consulting. Substantially all of P&M's core team of professionals possess one or more of the following certifications: Certified Public Accountant (CPA), Certified Insolvency and Reorganization Advisor (CIRA), Certified

Internal Auditor (CIA), and Certified Internal Control Auditor (CICA). Staff with such certifications billed approximately 80% of the total professional (non-paraprofessional/administrative) hours, representing approximately 90% of the fees, during this Compensation Period.

65. P&M routinely hires interns that are typically between their fourth and fifth year in obtaining their Masters in Accounting. In this Compensation Period, approximately 23 hours were billed for two interns to assist in inputting data in tax return preparation. The hourly rate for interns remained constant at \$65, which is less than our lowest rate for paraprofessional and administrative staff. It is our standard practice to bill interns at such rates and we believe the rate for a very limited number of hours is reasonable and appropriate for the services provided.

Customary Fees for the Type of Services Rendered

- 66. Applicant respectfully represents that the fees requested herein are the customary charges for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rate for work of this nature by P&M. The billing rate is the hourly rate charged by P&M for professional and administrative/paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.
- 67. Whenever possible, P&M sought to minimize the costs of its services to the Debtor by utilizing talented but lesser experienced staff and paraprofessionals to handle more routine aspects of the work performed.
- 68. A core P&M team was utilized throughout the duration of the Compensation Period in each project category area to minimize start up or investment time required. However, additional tax staff were added to the team in this interim compensation period to accommodate the required demands and to achieve optimal staffing mix necessary to prepare the large number of annual state and local tax returns and related reports due during this period. We also used one point of contact to

minimize the costs of intra-P&M communication and education about the Debtor' circumstances wherever practical.

- 69. P&M does not invoice as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel. P&M's standard billing rate practice is to invoice administrative staff time performed directly for bankruptcy and non-bankruptcy clients based on standard hourly rates. P&M's regular practice is not to include components for those charges in overhead when establishing billing rates for its professionals and to charge these hours to the specific clients served during the regular course of the rendition of services.
- 70. Each of the out-of-pocket expense categories do not exceed the maximum rate set by the UST Guidelines local rules and specific requirements dictated by the fee examiner and/or Judge Gerber in this case.

Overall

- 71. P&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and the orderly administration of the Debtors' chapter 11 estates. P&M worked assiduously to anticipate or respond to the issues that have arisen and played a critical role in expeditiously, economically and seamlessly. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.
- 72. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services charged were performed expediently and efficiently. Whenever possible, P&M sought to minimize the costs of its services to the Debtors by utilizing talented associates or staff to handle tasks that could be effectively delegated or more routine aspects of services performed.

73. In sum, the services rendered by P&M were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Notice

- 74. Notice of this Application has been provided by attorneys for the Debtors to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 3, 2009 [Docket No. 3629]. P&M submits that such notice is sufficient and no other or further notice need be provided.
- 75. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

Conclusion

77. P&M respectfully requests the Court enter an Order authorizing (i) an interim allowance of compensation for professional services rendered during the Compensation Period in the amount of \$264,577.49, consisting of \$260,705.70 representing 90% of fees incurred (\$289,673.05) during the Compensation Period, and reimbursement of \$3,871.79 representing 100% of actual and necessary expenses incurred during the Compensation Period; (ii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to P&M's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application; (iii) directing payment by the Debtors of the difference between the amounts allowed and the amounts previously paid \$201,851.08 (as of November 8, 2010) by the Debtors pursuant to the Administrative Order; and (iv) such other and further relief as is just.

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WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: Southfield, Michigan November 10, 2010

> Michael Colella, Partner Plante & Moran, PLLC 27400 Northwestern Highway PO Box 307 Southfield, MI 48037

Muchael & Colula

Telephone: (248) 223-3611 Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit A

Certification

Hearing Date and Time: To Be Determined Objection Date and Time: To Be Determined

Plante & Moran, PLLC Michael Colella, Partner 27400 Northwestern Highway PO Box 307 Southfield, MI 48037 Telephone: (248) 223-3611

Telephone: (248) 223-3611 Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	Х	
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
	v	

CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF THIRD APPLICATION OF PLANTE & MORAN, PLLC FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES

- I, Michael Colella, hereby certify that:
- 1. I am a partner with the applicant firm, Plante & Moran, PLLC ("**P&M**"), with responsibility for the chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) ("**MLC**") and its affiliated debtors, as debtors and debtors in possession in the above-captioned cases (collectively with MLC, the "**Debtors**"), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "**Fee and Disbursement Guidelines**")

and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Amended Guidelines," and together with the Fee and Disbursement Guidelines, the "Local Guidelines"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines") and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "Administrative Order"), the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5463], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court's April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber (the "Fee Advisories", and collectively, the "Guidelines").

- 2. This certification is made in respect of P&M's application, dated November 10, 2010 (the "Application"), for interim compensation and reimbursement of expenses for the period commencing June 1, 2010 through and including September 30, 2010 (the "Compensation Period") in accordance with the Guidelines.
- 3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that the Debtors reviewed the fee application and have approved it.
 - 4. In respect of section B.1 of the Local Guidelines, I certify that:
 - a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
 - c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by P&M and generally accepted by P&M's clients; and
 - d. in providing a reimbursable service, P&M does not make a profit on that service, whether the service is performed by P&M in-house or through a third party.
 - 5. In respect of section B.2 of the Amended Guidelines and as required by the

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Administrative Order, I certify that P&M provided counsel for the debtors and the statutory committee of unsecured creditors appointed in these cases (the "Committee") and the Debtors, with a statement of P&M's fees and disbursements accrued on a timely basis for all months included in the Compensation Period.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Southfield, Michigan November 10, 2010

> Michael Colella PLANTE & MORAN, PLLC 27400 Northwestern Hwy PO Box 307 Southfield, MI 48037

Muchael & Colube

Telephone: (248) 223-3611 Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit B

Summary of Services Rendered by Professional by Level

EXHIBIT B

PROFESSIONAL	CERT ¹	DATE	PRACTICE	BILL RATE	TOTAL	TOTAL
BY LEVEL			AREA ²	STND/ BLEND	HOURS BILLED ³	COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$415	105.9	\$ 35,593.50
Eckles, Jeff	CPA	1983	ERS	390	61.7	23,478.00
Farmer, Doug	CICA	2005	TAX	345	43.8	11,695.50
Greenway, Denise	CPA	1989	TAX	400	11.7	4,680.00
Lewis, Forrest	CPA	1976	TAX	400	57.9	22,480.00
Others (less than 5 hrs)			TAX	345	7.5	2,588.00
Total Partners			ALL	\$348	288.5	\$100,515.00
Brown, Furney (Alex)	CPA	2008	TCS	\$250	13.7	\$ 3,333.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	165	69.6	11,484.00
Merkel, Mike	CPA	2007	TAX	260	94.4	23,590.00
Sarma, Malina			TCS	170	29.6	5,032.00
Zajac, Mark	CICA	2008	ERS	175	128.5	21,182.50
Others (less than 5 hrs)			TAX	290	2.6	755.40
Total Associates			ALL	\$193	338.40	\$ 65,376.90
Abdallah, Rumzei	CPA	2009	TAX	\$124	71.3	\$ 8,841.20
Aretz, Betsy	CPA	2006	TAX	180	48.5	8,711.80
Biggs, Angella			TAX	80	18.0	1,440.00
Bonventre, Steven	CPA	2008	TAX	138	298.8	41,137.40
Doot, Brian	CPA	2009	TAX	108	26.3	2632.40
Laypa, Nataliya			TAX	82	9.7	795.40
McDoniel, Chris			TAX	108	141.4	15,257.20
Papanastasopoulos, Terri			FSS	113	8.4	949.20
Rohlig, Scott			TAX	86	69.7	5,892.80
Shounia, Ricky			TAX	65	18.8	1,222.00
Tousain, Alina	CPA	2009	FSS	175	173.6	30,014.75
Others (less than 5 hrs)			TAX	82	12.0	987.00
Total Staff			ALL	\$131	896.50	\$117,881.15
			45.4		100 =	Φ Ε 222.25
Campbell, Michelle			ADM	\$ 80	103.7	\$ 5,092.00
Gove, Veronica			ADM	80	8.8	704.00
Others (less than 5 hrs)			ADM	80	1.3	104.00
Total Parapro/Admin			ALL	\$ 52	113.80	\$ 5,900.00
Total All Personnel			ALL	\$177	1,637.20	\$289,673.05

¹ CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

² ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

Consulting; TCS – Technology Consulting Services

3 Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

SUMMARY OF THIRD INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC SERVICES RENDERED FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit C

Expense Summary by Type
Expense Summary by Month
Expense Summary by Professional and Type

EXHIBIT C

EXPENSE SUMMARY BY PLANTE & MORAN, PLLC INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

EXPENSE BY TYPE	AMOUNTS
Transportation	\$1,876.90
Hotel	1,780.20
Meals	214.69
TOTAL EXPENSES REQUESTED	\$3,871.79

EXPENSE BY MONTH	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
Transportation	\$30.00	\$ 811.00	\$809.40	\$226.50	\$1,876.90
Hotel		1,335.15	148.35	296.70	1,780.20
Meals		165.82	20.00	28.87	214.69
TOTAL EXPENSES REQUESTED	\$30.00	\$2,311.97	\$977.75	\$552.07	\$3,871.79

PROFESSIONAL	TRANSPORTATION	HOTEL	MEALS	TOTAL
Brown, Furney	\$ 12.00	\$ -	\$ -	\$ 12.00
Colella, Mike	12.00			12.00
Delivery Person	22.00			22.00
Farmer, Doug	914.40	741.75	100.00	1,756.15
Hoekstra, Peggy	81.00			81.00
Lewis, Forrest	80.00			80.00
Merkel, Mike	30.00			30.00
Tousain, Alina	110.00			110.00
Zajac, Mark	615.50	1,038.45	114.69	1,768.64
TOTAL EXPENSES REQUESTED	\$1,876.90	\$1,780.20	\$214.69	\$3,871.79

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit D

Hours and Compensation by Project and Work Codes Hours by Project by Month Compensation by Project Code by Month

COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

HOURS AND COMPENSATION BY PROJECT AND WORK CODES

CODE	PROJECT	HOURS	AMOUNT
	CONTROLS		
GOV	Corporate Governance	3.5	\$ 1,185.00
PPP	Process, Policies and Procedures	18.2	5,512.50
RCM	Risk Control Matrix	136.6	25,777.00
SYS	Information Technology Systems and Security	57.1	12,229.00
	TESTING		
DIS	Cash Disbursements	101.2	19,404.50
REC	Cash Receipts	67.3	11,867.50
CAS	Cash Reconciliations and Balances	76.5	15,797.70
RPT	Reporting (Financial and to the BOD)	18.4	6,257.00
	TAX		
FDC	Federal Consulting	26.4	10,559.00
FDR	Federal Returns	470.7	80,883.10
SLC	State and Local Consulting	14.7	5,655.20
SLR	State and Local Returns	433.3	65,521.30
	ADMINISTRATIVE		
RET	Retention	5.6	1,717.00
FEX	Fee Examiner	13.2	2,423.50
FAP	Fee Application	37.9	9,059.00
FEE	Fee Statements and Applications	110.7	9,324.25
	TRAVEL		
NWT	Non-Working Travel	45.9	6,500.50
	TOTAL	1,637.2	\$289,673.05

HOURS BY PROJECT CODE BY MONTH

HOURS	June	July	August	September	June-Sept
Controls	2.2	123.8	70.2	19.2	215.4
Testing	4.7	113.0	125.8	19.9	263.4
Tax	76.0	213.8	438.5	218.8	947.1
Travel	1.0	19.4	15.0	8.5	43.9
Admin	43.6	16.4	73.1	34.3	167.4
TOTAL	127.5	486.4	722.6	300.7	1,637.2

COMPENSATION BY PROJECT CODE BY MONTH

COMPENSATION	June	July	August	September	June-Sept
Controls	\$ 902.00	\$24,528.50	\$ 15,629.00	\$ 3,644.00	\$ 44,703.50
Testing	1,903.00	20,345.00	26,972.20	4,106.50	53,326.70
Tax	14,539.00	36,367.60	77,451.40	34,650.60	162,618.60
Travel	512.00	2,501.50	2,723.00	764.00	6,500.50
Admin	4,607.50	2,936.25	11,415.25	3,564.75	22,523.75
TOTAL	\$22,073.50	\$86,678.85	\$134,190.85	\$46,729.85	\$289,673.05

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit E

Project and Work Code Descriptions

EXHIBIT E

PROJECT AND WORK CODE DESCRIPTIONS FOR PLANTE & MORAN, PLLC INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010 (Revised as of October 31, 2010)

Corporate Governance - Development of policies (6) governing the Board of Directors and corporate behavior, including Corporate Governance Overview and Principles, Code of Business Conduct, Fraud Policy, Whistle-Blower Protection, Environmental, Record Retention and Document Destruction processes, Policies and Procedures - Development and drafting of financial and operating processes, policies and procedures (27), including desktop instructions where requested RCM RCM Risk Control Matrix - Identifying, developing and drafting key financial and operating processes, risks and mitigating controls (179) and implementing them into the individual policies & procedures Information Technology Systems and Security - Review of MAS 200, FAS, and FRX application controls, integration of IT controls with cash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls TESTING Cash Disbursements - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents Cash Receipts - Assess existence, accuracy, completeness and authorization of cash receipts reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents Cash Reconciliations and Balances - Compare cash balances reflected in the accounting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness Reporting (Treasury, MOR and BOI) - Validate and/or consult on: Treasury Reports (TR) fried under DIP loan (TARP), and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings Federal Consulting - Planning and consulting regarding tax consequences of the Section 363 Sale, sale o		CONTROLS
Whistle-Blower Protection, Environmental, Record Retention and Document Destruction Process, Policies and Procedures - Development and drafting of financial and operating processes, policies and procedures (27), including desktop instructions where requested Risk Control Matrix - Identifying, developing and drafting key financial and operating processes, risks and mitigating controls (179) and implementing them into the individual policies & procedures Information Technology Systems and Security - Review of MAS 200. FAS, and FRX application controls, integration of I'l controls with eash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls TESTING Cash Disbursements - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounting records when compared to the relevant contracts, invoices, cash counting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness Reporting (Treasury, MOR and BOD) – Validate and/or consult on: Treasury Reports (TR) filed under DIP RPT ACCURTION of Trans, and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings Federal Consulting - Planning and	COV	
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NIVIT 11011-11 OF RING 11 aver - Time spent traveling to/from nome office area (generally 2 nours of more) and wile	NIXI <i>I</i> T	Non-Working Travel – Time spent traveling to/from home office area (generally 2 hours or more) and MLC
NWT or other location for MLC meetings, field work, etc.	IN W I	

EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit F

Summary of Detail Hours and Fees by Professional by Work Code

WORK CODE BY PERSON	HOURS	FEES
GOV	3.5	1185
Colella, Mike	2.4	992.5
Tousain, Alina	1.1	192.5
PPP	18.2	5512.5
Colella, Mike	3.2	1323.5
Farmer, Doug	9.2	3174
Tousain, Alina	5.3	927.5
Zajac, Mark	0.5	87.5
RCM	136.6	25777
Aguirre, Monica	1.9	275.5
Colella, Mike	4.0	1660
Farmer, Doug	5.7	1966.5
Tousain, Alina	14.3	2502.5
Zajac, Mark	110.7	19372.5
SYS	57.1	12229
Brown, Furney	13.7	3333
Colella, Mike	3.8	1574
Farmer, Doug	0.9	310.5
Patel, Raj	1.8	702
Sarma, Malini	29.6	5032
Tousain, Alina	6.4	1120
Zajac, Mark	0.9	157.5
DIS	101.2	19404.5
Colella, Mike	7.1	2945
Hoekstra, Peggy	0.8	132
Tousain, Alina	93.3	16327.5
REC	67.3	11867.5
Colella, Mike	1.5	622.5
Farmer, Doug	0.8	276
Hoekstra, Peggy	40.6	6699
Tousain, Alina	23.6	4130
Zajac, Mark	0.8	140
CAS	76.5	15797.7
Colella, Mike	12.7	5249
Farmer, Doug	1.1	379.5
Hoekstra, Peggy	28.2	4653
Papanastasopoulos, Terri	8.4	949.2
Tousain, Alina	25.5	4462
Zajac, Mark	0.6	105
RPT	18.4	6257
Campbell, Michelle	1.9	152
Colella, Mike	9.3	3859.5
Denham, Sharon	0.9	72
Farmer, Doug	6.3	2173.5
FDC	26.4	10559
Colella, Mike	0.2	83
Eckles, Jeff	0.4	156
Lewis, Forrest	25.8	10320
FDR	470.7	80883.1
Abdallah, Rumzei	5.8	719.2
Abi-Raji, Christopher	0.7	68.6
Aretz, Betsy	19.8	3545.8
Bonventre, Steven	218.0	30056
Colella, Mike	0.7	290.5
Eckles, Jeff	51.7	20163
Gove, Veronica	5.4	432
Greenway, Denise	11.7	4680
	18.2	7280
Lewis, Forrest	16.2	7280

WORK CODE BY PERSON	HOURS	FEES
FDR		
McDoniel, Chris	74.9	8075.2
Merkel, Mike	2.1	520.4
Rohlig, Scott	45.0	3865.8
Shounia, Ricky	16.4	1066
Smaston, Carla	0.3	120.6
SLC	14.7	5655.2
Corrigan, Julie	0.2	55.2
Lewis, Forrest	10.5	4200
Ruppal, Curtis	4.0	1400
SLR	433.3	65521.3
Abdallah, Rumzei	65.5	8122
Aretz, Betsy	28.7	5166
Biggs, Angella	18.0	1440
	79.8	11012.4
Bonventre, Steven Clark, Janisse		266.5
,	4.1	
Corrigan, Julie	2.1	579.6
Doot, Brian	26.3	2632.4
Eckles, Jeff	6.6	2574
Fulton, Cathy	0.2	16
Gove, Veronica	3.4	272
Kuchera, Barb	0.2	16
Laypa, Nataliya	9.7	795.4
McDoniel, Chris	66.5	7182
Merkel, Mike	91.3	22947.6
Ornese, Spencer	1.4	114.8
Rohlig, Scott	24.7	2027
Shounia, Ricky	2.4	156
Strycharz, Jon	2.4	201.6
RET	5.6	1717
Campbell, Michelle	1.8	144
Colella, Mike	3.4	1411
Weed, Tim	0.4	162
FEX	13.2	2423.5
Campbell, Michelle	0.6	24
Colella, Mike	10.6	2190
Tousain, Alina	1.7	148.75
Weed, Tim	0.3	60.75
FAP	37.9	9059
Campbell, Michelle	19.9	1592
Colella, Mike	17.7	7345.5
Weed, Tim	0.3	121.5
FEE	110.7	9324.25
Campbell, Michelle	79.5	3180
•		
Colella, Mike	28.1	5798.5
Tousain, Alina	2.4	204
Weed, Tim	0.7	141.75
NWT	45.9	6500.5
Bonventre, Steven	1.0	69
Colella, Mike	1.2	249
Delivery Person	1.5	60
Eckles, Jeff	3.0	585
Farmer, Doug	19.8	3415.5
Lewis, Forrest	3.4	680
Merkel, Mike	1.0	122
Zajac, Mark	15.0	1320
Grand Total	1637.2	\$ 289,673.05

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EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit G

Detail Hours and Fees by Professional by Work Code

				J	
Name	Date	Hours	Amt	Code	Description
Colella, Mike	6/21/10	0.3	\$ 123.00	GOV	Review of April 15 minutes approved by MLC BOD with particular
					attention to documentation of P&M presentation made at the
					meeting and related discussion
Colella, Mike	6/21/10	0.4	\$ 164.00	GOV	Partial reading of June 16 BOD presentation materials
Tousain, Alina	7/12/10	0.6	\$ 105.00	GOV	Set Up Caseware folder structure and transfer GOV documents from
					previous and current quarter for internal planning for Q2 2010 field
					work
Tousain, Alina	7/13/10	0.5	\$ 87.50	GOV	Set Up Caseware folder structure and transfer GOV documents from
					previous and current quarter for internal planning for Q2 2010 field
					work
Colella, Mike	8/9/10	1.4	\$ 581.00	GOV	Edit narrative summaries (and attachments) of findings and results
					for review with management
Colella, Mike	8/19/10	0.3	\$ 124.50	GOV	Confidential discussion with independent members of the BOD only
					re specific inquires and request for feedback on management and
					BOD matters

Name	Date	Hours		Amt	Code	Description
Colella, Mike	6/24/10	0.9	\$	369.00	PPP	Planning for interim work (Q2)
Colella, Mike	7/6/10	0.8	\$	332.00	PPP	Finalize and document plan for Q2 interim work
Tousain, Alina	7/12/10	0.8	\$	140.00	PPP	Set Up Caseware folder structure and transfer PPP documents from
,	, , -		•			previous and current quarter for internal planning for Q2 2010 field
						work
Colella, Mike	7/13/10	0.4	\$	166.00	PPP	Email with comments to Farmer (PM) re impact of judges ruling on
,	, ,		·			MLC policies and procedures and PM controls testing
Tousain, Alina	7/13/10	0.4	\$	70.00	PPP	Set Up Caseware folder structure and transfer PPP documents from
	1, = 2, = 2	• • •	7			previous and current quarter for internal planning for Q2 2010 field
						work
Farmer, Doug	7/20/10	0.4	\$	138.00	PPP	Planning Meeting with P&M (Zajac, Tousain) to discuss interim
, , , ,	, -, -		•			controls testing strategy
Tousain, Alina	7/21/10	0.4	\$	70.00	PPP	Assist in compiling Client Information Request List for PPP and
Tousaill, Allila	7/21/10	0.4	Ą	70.00	FFF	• •
Tousain, Alina	7/23/10	0.6	\$	105.00	PPP	coordinate with P&M (Zajac) Review and discuss Client Information Request List with Hamilton
Tousaill, Aillia	7/23/10	0.0	Ą	103.00	FFF	(MLC)
Farmer, Doug	7/26/10	1.5	\$	517.50	PPP	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM
rainier, Doug	7/20/10	1.5	Ų	317.50		(Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2
						related to controls and desktop procedures, testing plan, scope and
						controls testing
Farmer, Doug	7/26/10	1.3	\$	448.50	PPP	Review Desktop procedures manual and reconciled to Policies &
	1, = 5, = 5		7			Procedure Manual
Farmer, Doug	7/26/10	0.1	\$	34.50	PPP	Review status of client requests, PBC and reconciled to requests for
						Q2 testing
Farmer, Doug	7/27/10	0.9	\$	310.50	PPP	Review Desktop Procedures (DTP) for Utility Payments
Farmer, Doug	7/27/10	0.2	\$	69.00	PPP	Review DTP for Accounts Payable
Farmer, Doug	7/27/10	0.3	\$	103.50	PPP	Review DTP for Real Property Sales Process
Farmer, Doug	7/27/10	0.3	\$	103.50	PPP	Review DTP for OCP Procedures
Farmer, Doug	7/27/10	0.6	\$	207.00	PPP	Review DTP for Purchase Order Process
Farmer, Doug	7/27/10	0.6	\$	207.00	PPP	Review DTP for Cash Deposits Process
Farmer, Doug	7/27/10	0.2	\$	69.00	PPP	Review DTP for Vendor Payable Process
Farmer, Doug	7/27/10	1.1	\$	379.50	PPP	Review DTP for Account Close process (partial)
Farmer, Doug	8/4/10	0.8	\$	276.00	PPP	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary
						work documentation and narrative summaries of findings and
	0/5/40	0.5		472.50	222	results
Farmer, Doug	8/5/10	0.5	\$	172.50	PPP	Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to
Toussin Alina	0/5/10	0.5	\$	97.50	DDD	present Q2 PPP testing results Summarize Testing Results for PPP Testing and send results to Zajac,
Tousain, Alina	8/5/10	0.5	Ş	87.50	PPP	
Tousain, Alina	8/5/10	0.5	\$	87.50	PPP	Farmer (PM) and Hamilton (MLC) Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) -
Tousain, Aima	8/3/10	0.5	Ų	67.50		high level Q2 PPP testing results discussions
Zajac, Mark	8/5/10	0.5	\$	87.50	PPP	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM)
Zajac, Wark	0/5/10	0.5	Ţ	07.50		to present Q2 PPP testing results
Tousain, Alina	8/6/10	0.8	\$	140.00	PPP	Compile Q2 2010 Report skeleton - PPP Section and send to Farmer
	0, 0, 20	0.0	Υ.	1.0.00		& Zajac (PM)
Colella, Mike	8/9/10	0.2	\$	83.00	PPP	Review actual Q2 scope and tests performed
Colella, Mike	8/9/10	0.2	\$	83.00	PPP	Review work documentation and narrative summaries of findings
						and results
Tousain, Alina	8/10/10	0.8	\$	140.00	PPP	Update Q2 2010 Summaries- PPP Section and send to Farmer (PM)
Tousain, Alina	8/12/10	0.5	\$	87.50	PPP	Update Q2 2010 Summary - PPP Section
Colella, Mike	8/19/10	0.3	\$	124.50	PPP	Discussions with Hamilton (MLC) re update, Q2 debrief and
						Q3/future planning
Colella, Mike	9/27/10	0.2	\$	83.00	PPP	Discussion with Farmer (PM) re the possibility of reinstating Q3
_	- ··	_				work to report at the Oct BOD meeting
Farmer, Doug	9/27/10	0.2	\$	69.00	PPP	Discussion with Colella (PM) re the possibility of reinstating Q3 work
						to report at the Oct BOD meeting

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Name	Date	Hours	Amt	Code	Description
Colella, Mike	9/29/10	0.2	\$ 83.00	PPP	Preliminary planning prior to Q3 interim fieldwork
Farmer, Doug	9/30/10	0.2	\$ 69.00	PPP	Discussions with Tousain and Zajac (PM) on staff scheduling to
					decrease time spent performing fieldwork

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Name	Date	Hours		Amt	Code	43 Of 100 Description
Tousain, Alina	7/12/10	0.9	\$	157.50	RCM	Set Up Caseware folder structure and transfer RCM documents
						from previous and current quarter for internal planning for Q2 2010
	-4.54.5					field work
Tousain, Alina	7/13/10	0.3	\$	52.50	RCM	Set Up Caseware folder structure and transfer RCM documents
						from previous and current quarter for internal planning for Q2 2010 field work
Zajac, Mark	7/19/10	0.8	\$	140.00	RCM	Planning Inventory financial reporting controls which will be tested
- , ,	, -, -		•			during Q2'10 interim testing fieldwork
Zajac, Mark	7/19/10	8.0	\$	140.00	RCM	Planning Inventory expense controls which will be tested during
	-44					Q2'10 interim testing fieldwork
Zajac, Mark	7/19/10	8.0	\$	140.00	RCM	Planning Inventory leased employees controls which will be tested
Zajac, Mark	7/19/10	0.8	\$	140.00	RCM	during Q2'10 interim testing fieldwork Planning Inventory revenue controls which will be tested during
Zajac, Wark	7/15/10	0.0	Ţ	140.00	ItCIVI	Q2'10 interim testing fieldwork
Zajac, Mark	7/19/10	0.8	\$	140.00	RCM	Planning Inventory treasury controls which will be tested during
-						Q2'10 interim testing fieldwork
Zajac, Mark	7/20/10	0.4	\$	70.00	RCM	Planning Meeting with P&M (Farmer, Tousain) to discuss interim
7: 14 1	7/20/40	2.4		267.50	D.C. 1	controls testing strategy
Zajac, Mark	7/20/10	2.1	\$	367.50	RCM	Prepare workpaper templates and documentation spreadsheets for financial reporting testing
Zajac, Mark	7/20/10	2.6	\$	455.00	RCM	Prepare workpaper templates and documentation spreadsheets for
Laja o, Triar K	7,20,10	2.0	Υ	133.00		expense testing
Zajac, Mark	7/20/10	0.6	\$	105.00	RCM	Prepare workpaper templates and documentation spreadsheets for
						leased employees testing
Zajac, Mark	7/20/10	0.9	\$	157.50	RCM	Prepare workpaper templates and documentation spreadsheets for
Zaina Mark	7/20/10	1.4	۲	245.00	DCN4	revenue testing
Zajac, Mark	7/20/10	1.4	\$	245.00	RCM	Prepare workpaper templates and documentation spreadsheets for cash and treasury testing
Tousain, Alina	7/21/10	0.6	\$	105.00	RCM	Assist in compiling Client Information Request List for RCM and
						coordinate with P&M (Zajac)
Zajac, Mark	7/21/10	2.7	\$	472.50	RCM	Write testing steps to be used in audit program for financial
7: 14 1	7/24/40	0.6		405.00	D.C. 1	reporting controls testing
Zajac, Mark	7/21/10	0.6	\$	105.00	RCM	Write testing steps to be used in audit program for expense controls testing (NPAY-24)
Zajac, Mark	7/21/10	2.2	\$	385.00	RCM	Write testing steps to be used in audit program for expense controls
	-,,		7			testing (NPAY-33)
Zajac, Mark	7/21/10	0.7	\$	122.50	RCM	Write testing steps to be used in audit program for expense controls
						testing (NPAY-34)
Zajac, Mark	7/21/10	0.6	\$	105.00	RCM	Write testing steps to be used in audit program for expense controls
Zajac, Mark	7/21/10	0.3	\$	52.50	RCM	testing (NPAY-35) Write testing steps to be used in audit program for expense controls
Zajac, Iviai k	7/21/10	0.3	ڔ	32.30	ICIVI	testing (NPAY-36)
Zajac, Mark	7/21/10	0.4	\$	70.00	RCM	Write testing steps to be used in audit program for expense controls
•						testing (NPAY-37)
Zajac, Mark	7/21/10	0.2	\$	35.00	RCM	Write testing steps to be used in audit program for expense controls
- · · · ·	7/24/40			= 0.00	2014	testing (NPAY-46)
Zajac, Mark	7/21/10	0.4	\$	70.00	RCM	Write testing steps to be used in audit program for expense controls
Tousain, Alina	7/22/10	0.8	\$	140.00	RCM	testing (NPAY-48) Access to Sharepoint documents for Zajac- coordination with client
Zajac, Mark	7/22/10	0.8	\$	140.00	RCM	Write testing steps to be used in audit program for leased
Lajao, Iviark	. , 22, 10	0.0	Y	10.00		employees controls testing
Zajac, Mark	7/22/10	2.1	\$	367.50	RCM	Write testing steps to be used in audit program for revenue controls
						testing
Zajac, Mark	7/22/10	1.3	\$	227.50	RCM	Write testing steps to be used in audit program for cash and
Zajac, Mark	7/22/10	2.4	\$	420.00	RCM	treasury controls testing (CT-51) Write testing steps to be used in audit program for cash and
∠ajac, ividiK	1/22/10	۷.4	٦	420.00	INCIVI	treasury controls testing (CT-54)
						a caca. I control of cooking (or or i

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Nama	Data	Hauma		A	U	44 Of 100
Name	Date 7/22/10	Hours	۲.	Amt	Code	Description
Zajac, Mark	7/22/10	0.2	\$	35.00	RCM	Write testing steps to be used in audit program for cash and
Zaias Mark	7/22/10	0.1	\$	17.50	DCM	treasury controls testing (CT-58) Write testing stops to be used in audit program for each and
Zajac, Mark	7/22/10	0.1	Ş	17.50	RCM	Write testing steps to be used in audit program for cash and
Tousain, Alina	7/23/10	0.9	\$	157.50	RCM	treasury controls testing (CT-66) Review/discuss Client Information Request List w/ Hamilton (MLC)
Zajac, Mark	7/23/10	1.8	۶ \$	315.00	RCM	Prepare Required Items List (PBC list) for financial reporting controls
Zajac, Iviai k	7/23/10	1.0	Ą	313.00	KCIVI	testing
Zajac, Mark	7/23/10	2.9	\$	507.50	RCM	Prepare Required Items List (PBC list) for expense controls testing
Zajac, Mark Zajac, Mark	7/23/10	1.7	\$	297.50	RCM	Prepare Required Items List (PBC list) for revenue controls testing
Zajac, Mark	7/23/10	0.4	\$	70.00	RCM	Prepare Required Items List (PBC list) for leased employees controls
Zajac, Mark	7/23/10	0.4	۲	70.00	ICIVI	testing
Zajac, Mark	7/23/10	1.2	\$	210.00	RCM	Prepare Required Items List (PBC list) for cash and treasury controls
Zajac, Wark	7/23/10	1.2	Y	210.00	I CIVI	testing
Farmer, Doug	7/26/10	0.4	\$	138.00	RCM	Review testing for leased employees and Financial reporting
Zajac, Mark	7/26/10	1.5	\$	262.50	RCM	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM
- ,	, -, -		•			(Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2
						related to controls and desktop procedures, testing plan, scope and
						controls testing
Zajac, Mark	7/26/10	1.2	\$	210.00	RCM	Testing of Leased Employees Analytical Review (LEA-15)
Zajac, Mark	7/26/10	0.8	\$	140.00	RCM	Testing of changes to the chart of account mappings in Financial
- ajao,a	., _0, _0	0.0	Ψ.	2.0.00		Reporting (FR-71)
Zajac, Mark	7/26/10	0.4	\$	70.00	RCM	Testing of usage, review and approval of monthly close checklist in
	.,,		•			Financial Reporting (FR-73)
Zajac, Mark	7/26/10	0.6	\$	105.00	RCM	Testing of usage, review and approval of a standard journal entry
, ,			·			form in Financial Reporting (FR-73)
Zajac, Mark	7/26/10	2.8	\$	490.00	RCM	Testing of intercompany controls in Financial Reporting (FR-89)
Zajac, Mark	7/26/10	2.2	\$	385.00	RCM	Testing of analytical review of revenue and expense controls in
-						Financial Reporting (FR-90)
Tousain, Alina	7/27/10	1.3	\$	227.50	RCM	Download RCM testing support documentation from Sharepoint
Zajac, Mark	7/27/10	1.3	\$	227.50	RCM	Testing of non-payroll expense controls (NPAY-24)
Zajac, Mark	7/27/10	2.4	\$	420.00	RCM	Testing of non-payroll expense controls - vendor adds (NPAY -33)
Zajac, Mark	7/27/10	1.7	\$	297.50	RCM	Testing of non-payroll expense controls-vendor changes (NPAY -33)
Zajac, Mark	7/27/10	1.6	, \$	280.00	RCM	Testing of non-payroll expense controls (NPAY -34)
Zajac, Mark	7/27/10	1.0	\$	175.00	RCM	Testing of non-payroll expense controls (NPAY -35)
Zajac, Mark	7/27/10	0.6	\$	105.00	RCM	Testing of non-payroll expense controls (NPAY -36)
Zajac, Mark	7/27/10	0.8	\$	140.00	RCM	Testing of non-payroll expense controls (NPAY -37)
Zajac, Mark	7/27/10	0.4	\$	70.00	RCM	Testing of non-payroll expense controls (NPAY -46)
Zajac, Mark	7/27/10	0.8	\$	140.00	RCM	Testing of non-payroll expense controls (NPAY -48)
Farmer, Doug	7/28/10	0.8	\$	276.00	RCM	Testing of revenue controls - segregation of duties around bank
						statements and checks (REV-10)
Farmer, Doug	7/28/10	1.7	\$	586.50	RCM	Reviewed DTP Account Close process - Continued from prior day
						(100 page document)
Farmer, Doug	7/28/10	0.4	\$	138.00	RCM	Review non-payroll expense testing
Farmer, Doug	7/28/10	0.7	\$	241.50	RCM	Review testing of Revenue controls
Farmer, Doug	7/28/10	0.5	\$	172.50	RCM	Consultation with Zajac re Q2 Status of Testing and progress against
						work plan
Zajac, Mark	7/28/10	0.5	\$	87.50	RCM	Phone Conf w/ Farmer - Q2 Status of Testing and progress against
						work plan
Zajac, Mark	7/28/10	2.1	\$	367.50	RCM	Testing of revenue controls - segregation of duties around recording
						rental income (REV-6)
Zajac, Mark	7/28/10	1.1	\$	192.50	RCM	Testing of revenue controls - segregation of duties around bank
						statements and checks (REV-10)
Zajac, Mark	7/28/10	1.3	\$	227.50	RCM	Testing of cash and treasury controls - review and approval of bank
	7/20/11			400 00	D 64 -	recs (CT-51)
Zajac, Mark	7/28/10	2.4	\$	420.00	RCM	Testing of cash and treasury controls - performance and approval
						of accounts recs (CT-54)

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Name	Date	Hours		Amt	Code	Description
		1.8	\$	315.00	RCM	
Zajac, Mark	7/28/10	1.8	Ş	315.00	KCIVI	Planning and Data Analysis - Import vendor master file rec'd from
Zajac, Mark	7/28/10	0.7	\$	122.50	RCM	MLC into IDEA software program Planning and Data Analysis - Select sample for vendor testing based
Zajac, Iviai k	7/20/10	0.7	Ą	122.30	KCIVI	on higher risk vendor changes
Tousain, Alina	7/29/10	0.8	\$	140.00	RCM	Consultation with Zajac (PM) on disbursements controls testing
Tousain, Alina	7/29/10	0.8	\$	35.00	RCM	Consultation with Zajac (PM) on purchase order approval authority
Tousaili, Aillia	7/29/10	0.2	Ą	33.00	KCIVI	and levels of authority
Zajac, Mark	7/29/10	0.8	\$	140.00	RCM	Consultation with Tousain (PM) on disbursements controls testing
=		0.8	\$	35.00		
Zajac, Mark	7/29/10	0.2	Ş	35.00	RCM	Consultation with Tousain (PM) on purchase order approval
Aguirre, Monica	7/30/10	0.2	\$	29.00	RCM	authority and levels of authority Prepare Vendor Audit report for import into IDEA (software)
Aguirre, Monica	7/30/10	1.1	۶ \$	159.50	RCM	Entering Vendor Audit report into IDEA (software)
Aguirre, Monica	7/30/10	0.2	\$	29.00	RCM	Review control totals of Vendor Audit report
Aguirre, Monica	7/30/10	0.2	ب \$	58.00	RCM	Review final Vendor Audit report in IDEA and make necessary
Aguirre, Mornea	7/30/10	0.4	Ţ	38.00	ICIVI	changes
Zajac, Mark	7/30/10	0.9	\$	157.50	RCM	Key Controls Testing - Test vendor adds for proper approval
Zajac, Mark	7/30/10	0.4	\$	70.00	RCM	Key Controls Testing - Test vendor changes for proper approval
Zajac, Mark	7/30/10	1.4	\$	245.00	RCM	Key Controls Testing - Test vendor adds for proper segregation of
						duties
Zajac, Mark	7/30/10	0.8	\$	140.00	RCM	Key Controls Testing - Test vendor changes for proper segregation
						of duties
Zajac, Mark	7/30/10	0.2	\$	35.00	RCM	Discuss with Kerton (MLC) required items needed to test vendor
						adds
Zajac, Mark	7/30/10	0.3	\$	52.50	RCM	Discuss with Kerton (MLC) required items needed to test vendor
						changes
Zajac, Mark	7/30/10	0.3	\$	52.50	RCM	Discuss with Hamilton (MLC) re establishing mitigating controls
						over vendor changes
Zajac, Mark	7/30/10	0.4	\$	70.00	RCM	Key Controls Testing - Test MLC analytical review control over
	- / /					vendor adds
Zajac, Mark	7/30/10	0.2	\$	35.00	RCM	Key Controls Testing - Test MLC analytical review control over
	0/0/40	0.0		405.00		vendor changes
Tousain, Alina	8/2/10	0.6	\$	105.00	RCM	IC Testing - open items settlement
Tousain, Alina	8/2/10	0.5	\$	87.50	RCM	Update on job status with Doug Farmer
Zajac, Mark	8/3/10	2.9	\$	507.50	RCM	Draft of preliminary non-cash controls testing portion of summaries
Zaina Maul	0/4/10	1.0	۲	222.50	DCN4	to management
Zajac, Mark	8/4/10 8/4/10	1.9 0.8	\$ \$	332.50 140.00	RCM RCM	Prepare for meeting with Hamilton (MLC) to discuss testing results
Zajac, Mark	8/4/10	0.8	Ş	140.00	KCIVI	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary
						work documentation and narrative summaries of findings and
Farmer, Doug	8/5/10	1.2	\$	414.00	RCM	results Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to
raimer, boug	8/3/10	1.2	ڔ	414.00	ICIVI	present Q2 RCM testing results
Tousain, Alina	8/5/10	1.2	\$	210.00	RCM	Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) -
rousain, Aima	6/5/10	1.2	۲	210.00	IXCIVI	high level Q2 RCM testing results discussions
Tousain, Alina	8/5/10	0.5	\$	87.50	RCM	Summarize Testing Results for RCM Testing and send results to
rousum, rumu	0/3/10	0.5	Y	07.50	II.C.IVI	Zajac, Farmer (PM) and Hamilton (MLC)
Zajac, Mark	8/5/10	1.2	\$	210.00	RCM	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM)
Zajac, Mark	0/3/10		Υ	210.00	110111	to present Q2 RCM testing results
Tousain, Alina	8/6/10	1.3	\$	227.50	RCM	Compile Q2 2010 management summary skeleton - RCM Section
rousann, runna	0, 0, 10	1.5	Υ	227.30	110111	and send to Farmer & Zajac (PM)
Zajac, Mark	8/6/10	0.9	\$	157.50	RCM	Update documentation and draft final conclusions based on
	-, 0, 10	3.3	7	_37.30		discussion with MLC during prior day meeting (8/5)
Zajac, Mark	8/6/10	0.5	\$	87.50	RCM	Update discussion w Farmer & Tousain (PM) re Q2 Testing Results
- 3 - 7	-1 -1		r			and management summaries
Zajac, Mark	8/8/10	2.9	\$	507.50	RCM	Update IT section of management summary after meeting with MLC
Zajac, Mark	8/8/10	2.1	\$	367.50	RCM	Update non-cash section of management summary after meeting
•						with MLC

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Name	Date	Hours		Amt	Code	Description
Colella, Mike	8/9/10	2.1	\$	871.50	RCM	Review work documentation and narrative summaries of findings
Colella, Wilke	6/9/10	2.1	Ş	6/1.30	KCIVI	and results
Colella, Mike	8/9/10	0.9	\$	373.50	RCM	Review actual Q2 scope and tests performed
Colella, Mike	8/9/10	0.7	\$	290.50	RCM	Edit narrative summaries (and attachments) of findings and results
,	-,-,		•			for review with management
Zajac, Mark	8/9/10	0.8	\$	140.00	RCM	Review merged version of draft received from Tousain, review
						comments back from P&M (Farmer)
Tousain, Alina	8/10/10	1.3	\$	227.50	RCM	Update Q2 2010 Summaries - RCM Section and send to Farmer (PM)
Zajac, Mark	8/10/10	2.1	\$	367.50	RCM	Complete attachment for report to BOD - Cash vs. Non-Cash Key
						Controls and future testing strategy
Tousain, Alina	8/12/10	0.8	\$	140.00	RCM	Update Q2 2010 Summary - RCM Section
Zajac, Mark	8/16/10	1.8	\$	315.00	RCM	Finalize workpapers from Q2 testing - Cash & Treasury
Zajac, Mark	8/16/10	1.4 1.1	\$ \$	245.00 192.50	RCM RCM	Finalize workpapers from Q2 testing - Financial Reporting
Zajac, Mark Zajac, Mark	8/16/10 8/16/10	1.1	۶ \$	192.50	RCM	Finalize workpapers from Q2 testing - Revenue Finalize workpapers from Q2 testing - Leased Employees & Staffing
Zajac, Mark Zajac, Mark	8/16/10	1.1	ب \$	192.50	RCM	Finalize workpapers from Q2 testing - Leased Employees & Starting Finalize workpapers from Q2 testing - Administration
Zajac, Mark Zajac, Mark	8/16/10	0.6	\$	105.00	RCM	Finalize workpapers from Q2 testing - Expenditures
Zajac, Mark	8/16/10	0.6	\$	105.00	RCM	Finalize workpapers from Q2 testing - Asset Sales
Zajac, Mark	8/16/10	0.4	\$	70.00	RCM	Finalize workpapers from Q2 testing - Claims Administration
Tousain, Alina	9/15/10	0.3	\$	52.50	RCM	Q3 fieldwork preplanning: staff availability for IC testing
Tousain, Alina	9/15/10	0.1	\$	17.50	RCM	Q3 fieldwork preplanning: scope and tasks to be completed for IC
,	, ,		·			testing
Colella, Mike	9/23/10	0.1	\$	41.50	RCM	Emails to PM staff re current status and timing of Q3 controls work
Colella, Mike	9/29/10	0.2	\$	83.00	RCM	Preliminary planning prior to Q3 interim fieldwork
Tousain, Alina	9/29/10	1.4	\$	245.00	RCM	Q3 fieldwork preplanning: compile CAS 2 for IC Testing
Zajac, Mark	9/29/10	2.3	\$	402.50	RCM	Plan which controls to test for Q3 testing by determining which
						controls tested in prior rounds and higher risk controls yet to be
						tested
Zajac, Mark	9/29/10	1.8	\$	315.00	RCM	Perform planning analytical procedures on professional fees and
	- 1 1					other non-payroll expenses to determine testing scope and risk
Zajac, Mark	9/29/10	1.9	\$	332.50	RCM	Perform planning analytical procedures on debt and cash &
Tournin Alina	9/30/10	0.5	\$	87.50	DCN4	treasury related items to determine testing scope and risk.
Tousain, Alina					RCM	Preparation with Zajac (PM) for Q3 client meeting
Zajac, Mark	9/30/10	1.6	\$	280.00	RCM	Evaluate the operating effectiveness of segregation of duties
Zajac, Mark	9/30/10	0.5	\$	87.50	RCM	controls within cash disbursements process Discussions with Tousain and Colella (PM) to debrief re kickoff
Zajac, iviai k	9/30/10	0.5	ڔ	87.50	ICIVI	meeting with Hamilton (MLC) and discuss impact on Q3 testing
Zajac, Mark	9/30/10	2.3	\$	402.50	RCM	Kickoff meeting with Hamilton (MLC) and Tousain (PM) on changes
Zajac, Wark	3/30/10	2.5	Ţ	402.50	ItCIVI	from prior period and scope for current period
Zajac, Mark	9/30/10	0.2	\$	35.00	RCM	Discussions with Tousain and Farmer (PM) on staff scheduling to
, ,			·			decrease time spent performing fieldwork
Zajac, Mark	9/30/10	0.5	\$	87.50	RCM	Discussions with Tousain (PM) on work plan and testing scope
Zajac, Mark	9/30/10	0.3	\$	52.50	RCM	Evaluate the operating effectiveness of positive pay controls by
						observing Nichols (MLC)
Zajac, Mark	9/30/10	0.8	\$	140.00	RCM	Evaluate high level existence and completeness of month-end
						closing binder for July
Zajac, Mark	9/30/10	0.4	\$	70.00	RCM	Evaluate high level existence and completeness of month-end
7-1 841	0/20/40	0.7	۲.	422.50	DCN4	closing binder for August
Zajac, Mark	9/30/10	0.7	\$	122.50	RCM	Evaluate implementation of controls from prior period exceptions -
Zajac, Mark	9/30/10	1.4	\$	245.00	RCM	Controller signing vendor audit report Archive detailed validation evidence in workpapers to be compliant
Zajac, Iviai k	2/30/10	1.4	ڔ	243.00	ICIVI	with AICPA and IIA professional standards
Zajac, Mark	9/30/10	0.9	\$	157.50	RCM	Evaluate the operating effectiveness of MLC's compliance controls
, -,	, , = -		•			, 5

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Tousain, Alina	Name	Date	Hours		Amt	Code	Description
Tousain, Alina				ċ			
Tousain, Alina							
Tousain, Alina	Tousain, Aima	7/12/10	0.4	ڔ	70.00	313	•
Tousain, Alina							
Previous and current quarter for internal planning for Q2 2010 field work	Tousain, Alina	7/13/10	0.3	Ś	52.50	SYS	
		., 20, 20	0.0	Ψ.	02.00	0.0	·
Tousain, Alina 7/23/10							
Rrown, Furney	Tousain, Alina	7/23/10	0.3	\$	52.50	SYS	
Brown, Furney 7/27/10	,			·			
Sarma, Malini 7/27/10 1.0 5 170.00 575 575 575 5	Brown, Furney	7/27/10	1.0	\$	250.00	SYS	
Brown, Furney 7/29/10 0.8 \$ 200.00 SYS Systems related timing and hours and project management/communication discussion with Sarma (PM)	Sarma, Malini	7/27/10	1.0		170.00	SYS	Discussion on audit approach w/ Brown (PM)
Brown, Furney 7/29/10 0.8 \$ 200.00 SYS Systems related timing and hours and project management/Communication discussion with Sarma (PM)	Sarma, Malini	7/28/10	1.0	\$	170.00	SYS	Review project documentation (Matrices and Policies Examples)
Brown, Furney 7/29/10 0.8 \$ 200.00 SYS Systems related timing and hours and project management/communication discussion with Sarma (PM) Brown, Furney 7/29/10 2.1 \$ 525.00 SYS Systems related timing and hours and project management/communication discussion with Sarma (PM) IT Test Planning Update Mig with Bartnick, O'Brien & Hamilton 7/29/10 1.4 \$ 238.00 SYS Documentation preparation for Interview meeting with Borrusch (MLC) to understand IT General Controls Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.4 \$ 68.00 SYS Review of MAS 200, FAS, and FRX application controls Sarma, Malini 7/29/10 0.7 \$ 119.00 SYS Scheduling and planning contact meetings Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Brown, Furney 7/30/10 0.6 \$ 150.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/30/10 1.9 \$ 323.00 SYS Review of MAS 200 application controls Sarma, Malini 7/30/10 1.2 \$ 404.00 SYS Documentation preparation for Interview meeting with Mark Bartnik of IUCS) re application controls Sarma, Malini 7/30/10 0.6 \$ 102.00 SYS Documentation of IT general controls and meeting notes with Kurt Kauth (IUCS) Sarma, Malini 8/3/10 1.4 \$ 238.00 SYS Documentation of update and status review meeting North Mark Bartnik 8/3/10 Systems view of MAS 200 application controls Sarma, Malini 8/3/10 1.4 \$ 238.00 SYS Documentation of update and status review meeting North Mark Bartnik 8/3/10 Systems view of MAS 200 application controls Sarma, Malini 8/3/10 Systems view of MAS 200 application controls Sarma, Malini 8/	Brown, Furney	7/29/10	3.8	\$	950.00	SYS	IT Test Planning Mtg with Bartnick, O'Brien & Hamilton (MLC)
Brown, Furney 7/29/10 0.8 \$ 200.00 SYS Systems related timing and hours and project management/communication discussion with Sarma (PM) Brown, Furney 7/29/10 2.1 \$ 525.00 SYS IT Test Planning Update Mig with Bartnick, O'Brien & Hamilton 7/29/10 1.4 \$ 238.00 SYS Documentation preparation for Interview meeting with Borrusch (MLC) to understand IT General Controls Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Borrusch (MLC) to understand IT General Controls Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/29/10 0.7 \$ 119.00 SYS Seducling and planning contact meetings Sarma, Malini 7/29/10 0.8 \$ 136.00 SYS Review and document meeting notes with Paul re Secure 24 SAS70 review Sarma, Malini 7/30/10 1.9 \$ 323.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/30/10 1.9 \$ 323.00 SYS Systems related timing and hours and project management/communication discussion with Brown (PM) Sarma, Malini 7/30/10 1.5 \$ 120.00 SYS Debrief with Sarma (PM) re next steps and planned scheduling Sarma, Malini 7/30/10 1.6 \$ 102.00 SYS Documentation of IT general controls Sarma, Malini 7/30/10 0.6 \$ 102.00 SYS Documentation of IT general controls and meeting notes with Kurt Kauth (LCS) Sarma, Malini 8/3/10 1.4 \$ 238.00 SYS Documentation of update and status review meeting Sarma, Malini 8/3/10 1.4 \$ 238.00 SYS Documentation of update and status review meeting Sarma, Malini 8/3/10 1.4 \$ 238.00 SYS Documentation of properation or trols Sarma, Malini 8/3/10 Sylve Sy	Brown, Furney	7/29/10	0.8	Ś	200.00	SYS	Systems related timing and hours and project
Brown, Furney 7/29/10		1, -0, -0		,			
Brown, Furney 7/29/10 2.1 \$ 525.00 SYS IT Test Planning Update Mtg with Barmia (PM)	Brown, Furney	7/29/10	0.8	\$	200.00	SYS	= :
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and Hamilton (MLC)	Tousain, Alina	8/5/10	0.7	\$	122.50	SYS	
							and Hamilton (MLC)

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Name	Date	Hours	Amt	Code	Description
Zajac, Mark	8/5/10	0.9	\$ 157.50	SYS	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM)
					to present Q2 SYS results
Patel, Raj	8/6/10	1.8	\$ 702.00	SYS	Edit documentation of procedures and suggestions re disclosure of
					findings
Sarma, Malini	8/6/10	1.5	\$ 255.00	SYS	Documentation of testing procedures
Tousain, Alina	8/6/10	1.5	\$ 262.50	SYS	Compile Q2 2010 report skeleton - SYS Section and send to Farmer
					& Zajac (PM)
Colella, Mike	8/9/10	1.2	\$ 498.00	SYS	Edit narrative summaries (and attachments) of findings and results
					for review with management
Colella, Mike	8/9/10	1.1	\$ 456.50	SYS	Review work documentation and narrative summaries of findings
					and results
Colella, Mike	8/9/10	0.4	\$ 166.00	SYS	Review actual Q2 scope and tests performed
Tousain, Alina	8/10/10	0.9	\$ 157.50	SYS	Update Q2 2010 Summaries - SYS Section and send to Farmer (PM)
Sarma, Malini	8/12/10	1.1	\$ 187.00	SYS	Documentation of final matrix and findings
Tousain, Alina	8/12/10	0.8	\$ 140.00	SYS	Update Q2 2010 Summary - SYS Section
Brown, Furney	8/15/10	3.7	\$ 851.00	SYS	Summarize IT systems finding and issues for management review
					and consideration
Colella, Mike	8/19/10	0.3	\$ 124.50	SYS	Discussions with Hamilton (MLC) re update, Q2 debrief and
					Q3/future planning
Colella, Mike	9/29/10	0.2	\$ 83.00	SYS	Preliminary planning prior to Q3 interim fieldwork

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Nome	Data	Harre		A	•	49 Of 100
Name Calalla Miles	Date	Hours	۲.	Amt	Code	Description
Colella, Mike	6/21/10	0.1	\$	41.00	DIS	Received message from Hamilton (MLC) re supporting information
Colella, Mike	6/21/10	0.2	\$	82.00	DIS	for March/April disbursements Respond to Hamilton (MLC) re supporting information for
Colella, Wilke	0/21/10	0.2	Y	02.00	DIS	March/April disbursements
Tousain, Alina	7/12/10	0.9	\$	157.50	DIS	Set Up Caseware folder structure and transfer the DIS documents
,			•			from previous and current quarter for preparation of Q2 2010 field
						work
Colella, Mike	7/13/10	0.4	\$	166.00	DIS	Email with comments to Tousain (PM) re impact of judges ruling on
						substantive testing of professional fees
Colella, Mike	7/13/10	1.8	\$	747.00	DIS	Read Judge Gerber ruling re Fee Examiner issues and professional
	= /40 /40	0.6		405.00	516	fee compensation for time and billing
Tousain, Alina	7/13/10	0.6	\$	105.00	DIS	Set Up Caseware folder structure and transfer DIS documents from
						previous and current quarter for internal planning for Q2 2010 field
Tousain, Alina	7/14/10	1.2	\$	210.00	DIS	work Read Judge Gerber ruling re Fee Examiner issues and professional
Tousain, Aima	7/14/10	1.2	ڔ	210.00	DIS	fee compensation for time and billing to determine impact on Q2
						2010 Testing of Cash and Controls
Tousain, Alina	7/14/10	1.3	\$	227.50	DIS	Review UST Fee Guidelines Region 2 Manhattan-Determine impact
,						on Q2 2010 Testing of Cash and Controls for professionals
Tousain, Alina	7/14/10	0.4	\$	70.00	DIS	Review UST Fee Guidelines Region 2 Manhattan- Exhibit A-
						Determine impact on Q2 2010 Testing of Cash and Controls for
- · Al:	7/4 4/40	0.6		405.00	DIC	professionals
Tousain, Alina	7/14/10	0.6	\$	105.00	DIS	Review Interim Compensation Order Filed-Determine impact on Q2
Tousain, Alina	7/15/10	1.2	\$	210.00	DIS	2010 Testing of Cash and Controls for professionals Prepare Summary of Judge Gerber ruling re Fee Examiner issues and
rousum, Anna	7/15/10	1.2	Y	210.00	DIS	professional fee compensation for time and billing for use in testing
						professional recompensation for time and similar to use in testing
Tousain, Alina	7/15/10	1.1	\$	192.50	DIS	Preliminary work drafting Q2 Workplan and coordinating via emails
						the schedules to ensure availability of resources with P&M (Farmer)
	= /4.5./4.0	4.0		240.00	516	
Tousain, Alina	7/16/10	1.2	\$	210.00	DIS	Revise Q2 Workplan for DIS and coordinate via emails with P&M
Tousain, Alina	7/16/10	2.1	\$	367.50	DIS	(Farmer) Prepare Client Information Request List for DIS and coordinate via
7 0 0 0 0 111 7 1111 0	7, 10, 10		Υ	307.30	2.3	emails with P&M (Farmer)
Tousain, Alina	7/20/10	0.4	\$	70.00	DIS	Planning Meeting with P&M (Farmer, Zajac) to discuss interim
						controls testing strategy
Tousain, Alina	7/20/10	0.7	\$	122.50	DIS	Revise Client Information Request List and coordinate via emails
						with P&M (Farmer)
Tousain, Alina	7/21/10	1.1	\$	192.50	DIS	Assist in Q2 2010 Sample Transactions (partial), send to client for
Tournin Alina	7/22/10	1.2	۲.	210.00	DIC	DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	1.2	\$	210.00	DIS	Finalized Q2 2010 Sample Transactions, send to client for DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/23/10	2.1	\$	367.50	DIS	Set Up Preliminary REC Testing Template
Tousain, Alina	7/23/10	1.2	\$	210.00	DIS	Review and discuss Client Information Request List with Hamilton
	1, = 2, = 2		•			(MLC)
Tousain, Alina	7/26/10	1.5	\$	262.50	DIS	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM
						(Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2
						related to controls and desktop procedures, testing plan, scope and
- · Al·	7/26/40	4.0		245.00	DIC	controls testing
Tousain, Alina	7/26/10	1.8	\$ ¢	315.00	DIS	Set Up Preliminary REC Testing Template Review and discuss Client Information Request List with Hamilton
Tousain, Alina	7/26/10	0.6	\$	105.00	DIS	Review and discuss Client Information Request List with Hamilton (MLC)
Tousain, Alina	7/26/10	1.5	\$	262.50	DIS	Read April and June 2010 BOD Presentation for updates and
, , , , , , , , , , , , , ,	. , = 0, ±0		~	_22.30	2.3	support for testing
Tousain, Alina	7/26/10	0.7	\$	122.50	DIS	Update Q2 2010 after meeting with client DIS section
Tousain, Alina	7/27/10	2.2	\$	385.00	DIS	Download DIS testing support documentation from Sharepoint

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Name	Date	Hours		Amt	Code	Description
Tousain, Alina	7/27/10	1.6	\$	280.00	DIS	Professional Fees Testing- Update OCP List and Links to online court
						documents
Tousain, Alina	7/27/10	1.8	\$	315.00	DIS	Professional Fees Testing- Update Retained Prof List and Links to
						online court documents
Tousain, Alina	7/28/10	0.5	\$	87.50	DIS	Professional Fees Testing- Review Professional Fee Expense and
						Accrued Master List
Tousain, Alina	7/28/10	0.9	\$	157.50	DIS	Professional Fees Testing- Identify type of professional in DIS
•	. ,		•			Testing Template
Tousain, Alina	7/28/10	1.1	\$	192.50	DIS	DIS Testing- Identify all PO transactions in DIS Testing Template and
	., = 0, = 0		Υ.	252.50	2.0	obtain PO copies
Tousain, Alina	7/28/10	0.8	\$	140.00	DIS	Download DIS testing support documentation from Sharepoint and
rousann, runna	7,20,10	0.0	Y	110.00	5.5	obtained from management
Tousain, Alina	7/28/10	1.7	\$	297.50	DIS	DIS Testing- Admin Disb
	7/28/10	0.9	۶ \$	157.50		_
Tousain, Alina Tousain, Alina	7/28/10	1.2	۶ \$		DIS	DIS Testing- BOD Fees DIS Testing- Environmental Disb
•				210.00	DIS	
Tousain, Alina	7/29/10	1.6	\$	280.00	DIS	DIS Testing- Insurance Disb
Tousain, Alina	7/29/10	1.9	\$	332.50	DIS	DIS Testing- Other Non-Mfg Exp
Tousain, Alina	7/29/10	1.5	\$	262.50	DIS	DIS Testing- Environmental Disb
Tousain, Alina	7/29/10	2.1	\$	367.50	DIS	DIS Testing- Plant Wind Down Exp
Tousain, Alina	7/29/10	1.5	\$	262.50	DIS	DIS Testing- Property Taxes Disb
Tousain, Alina	7/29/10	0.3	\$	52.50	DIS	DIS Testing- TSA Disb
Tousain, Alina	8/2/10	3.6	\$	630.00	DIS	DIS Testing- Professional Fees
Tousain, Alina	8/2/10	1.7	\$	297.50	DIS	DIS Testing- Positive pay function
Tousain, Alina	8/2/10	1.2	\$	210.00	DIS	DIS Testing- Voided transactions sample
Tousain, Alina	8/3/10	2.5	\$	437.50	DIS	DIS Testing- Professional Fees
Tousain, Alina	8/3/10	1.1	\$	192.50	DIS	DIS Testing- Purchase Orders
Tousain, Alina	8/3/10	1.1	\$	192.50	DIS	Merge & adj "Tracing to Bank Statements" into Cash Disb Testing
						Model
Tousain, Alina	8/3/10	0.9	\$	157.50	DIS	Merge Investments Testing from into Cash Disb Testing Model
Tousain, Alina	8/3/10	0.7	\$	122.50	DIS	Merge and adjust "Tracing to GL" into Cash Disb Testing Model
Tousain, Alina	8/3/10	0.6	\$	105.00	DIS	Merge & adjust "Tracing to Bank Reconciliations" into Cash Disb
Tousani, Amia	0/3/10	0.0	Y	103.00	D13	Testing Model
Colella, Mike	8/4/10	0.3	\$	124.50	DIS	Update meeting with Tousain (PM)
Hoekstra, Peggy	8/4/10	0.8	\$	132.00	DIS	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary
rioekstra, r eggy	0/4/10	0.0	۲	132.00	DIS	
						work documentation and narrative summaries of findings and
Tousain Alina	8/4/10	1.3	\$	227.50	DIC	results Test reconciliation of CD from Daily Cash Position to Treasury
Tousain, Alina	0/4/10	1.5	Ş	227.50	DIS	
Tarradia Aliaa	0/4/40	4.3	۲.	240.00	DIC	Report - April 30
Tousain, Alina	8/4/10	1.2	\$	210.00	DIS	Test reconciliation of CD from Daily Cash Position to GL - April 30
Tousain, Alina	8/4/10	1.1	\$	192.50	DIS	Realm DIS Testing- Closing Accts process
Tousain, Alina	8/4/10	1.1	\$	192.50	DIS	Test reconciliation of CD from Daily Cash Position to GL - May 31
Tousain, Alina	8/4/10	1.1	\$	192.50	DIS	Test reconciliation of CD from Daily Cash Position to Treasury
						Report - May 31
Tousain, Alina	8/4/10	0.7	\$	122.50	DIS	DIS Testing- Prof. Fees Support Docs. (Tribe and NYS Letters)
Tousain, Alina	8/4/10	0.6	\$	105.00	DIS	DIS Testing- Weil Support Docs
Tousain, Alina	8/4/10	0.3	\$	52.50	DIS	Update meeting with Colella (PM)
Tousain, Alina	8/5/10	2.5	\$	437.50	DIS	Meeting with Hamilton (MLC) obtain resolution on DIS Testing open
						items
Tousain, Alina	8/5/10	1.7	\$	297.50	DIS	Summarize Testing Results for DIS Testing and send results to Zajac,
						Farmer (PM) and Hamilton (MLC)
Tousain, Alina	8/5/10	1.5	\$	262.50	DIS	Meeting with Hamilton & Selzer (MLC) - high level Q2 DIS testing
	-/-/		7			results discussions
Tousain, Alina	8/6/10	2.7	\$	472.50	DIS	Update of Summary Results Spreadsheet, after partial client
i ododini, minu	5, 5, 10	۷.,	7	., 2.50	2.3	resolution reached for DIS
Tousain, Alina	8/6/10	1.7	\$	297.50	DIS	Compile Q2 2010 management summary skeleton - DIS Section and
rousairi, Ailita	3,0,10	1./	ب	237.30	כום	
Toussin Alina	0/6/10	0.8	\$	140.00	DIS	send to Farmer & Zajac (PM) Update Q2 2010 Work Plan
Tousain, Alina	8/6/10	٥.٥	Ş	140.00	כוט	Opuale QZ 2010 WOIK FIdII

Name	Date	Hours		Amt	Code	Description
Tousain, Alina	8/6/10	0.5	\$	87.50	DIS	Update disc with Farmer & Zajac (PM) re Q2 Testing Results and
						management summaries
Tousain, Alina	8/7/10	2.8	\$	490.00	DIS	Compile Q2 2010 management summary - DIS Section and send to
						Farmer & Zajac (PM)
Colella, Mike	8/9/10	2.3	\$	954.50	DIS	Review work documentation and narrative summaries of findings
	- 1- 1 -					and results
Colella, Mike	8/9/10	1.3	\$	539.50	DIS	Edit narrative summaries (and attachments) of findings and results
Calalla Milia	0/0/10	0.2	۲.	124 50	DIC	for review with management
Colella, Mike	8/9/10	0.3	\$	124.50	DIS	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.8	\$	140.00	DIS	Update Q2 2010 management summary - DIS Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/12/10	0.9	\$	157.50	DIS	Update Q2 2010 Summary - DIS Section
Tousain, Alina	8/13/10	0.6	\$	105.00	DIS	Update DIS tickmark legend
Tousain, Alina	8/13/10	0.4	\$	70.00	DIS	Update Q2 work plan
Colella, Mike	8/19/10	0.2	\$	83.00	DIS	Discussions with Hamilton (MLC) re update, Q2 debrief and
						Q3/future planning
Tousain, Alina	9/15/10	0.4	\$	70.00	DIS	Q3 fieldwork preplanning: staff availability for CD testing
Tousain, Alina	9/15/10	0.4	\$	70.00	DIS	Q3 fieldwork preplanning: scope and tasks to be completed for CD
						testing
Tousain, Alina	9/21/10	0.3	\$	52.50	DIS	Q3 fieldwork preplanning: review/edit scope and tasks to be
						completed for CD testing
Tousain, Alina	9/28/10	1.2	\$	210.00	DIS	Q3 fieldwork preplanning: compile CAS 1 for CD Testing
Tousain, Alina	9/28/10	1.3	\$	227.50	DIS	Q3 fieldwork preplanning: compile Workplan for CD Section
Colella, Mike	9/29/10	0.2	\$	83.00	DIS	Preliminary planning prior to Q3 interim fieldwork
Tousain, Alina	9/29/10	1.4	\$	245.00	DIS	Q3 fieldwork preplanning: compile CAS 2 for CD Testing
Tousain, Alina	9/30/10	2.3	\$	402.50	DIS	Kickoff Q3 field meeting with Zajac (MLC) and Hamilton (MLC)
Tousain, Alina	9/30/10	0.5	\$	87.50	DIS	Discussions with Zajac and Colella (PM) to debrief re kickoff meeting
						with Hamilton (MLC) and discuss impact on Q3 testing
Tousain, Alina	9/30/10	1.7	\$	297.50	DIS	CD Testing Model Set Up
Tousain, Alina	9/30/10	0.4	\$	70.00	DIS	Emails to MLC staff with data request for CD Testing
Tousain, Alina	9/30/10	0.7	\$	122.50	DIS	Test CD total from Daily Cash Report through June 30 against tested
						databases of Q1 and Q3

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Tousain, Alina 7/13/10 0.4 \$ 70.00 REC Set Up Caseware folder structure and transfer REC documents from previous and current quarter for internal planning for Q2 2010 field work	Name	Date	Hours		Amt	Code	Description
Tousain, Alina 7/13/10 0.4 \$ 70.00 REC Set Up Caseware folder structure and transfer REC documents from previous and current quarter for internal planning for Q2 2010 field work Tousain, Alina 7/16/10 0.9 \$ 157.50 REC Preliminary work drafting Q2 Workplan and coordinating via emails the schedules to ensure availability of resources with P&M (Farmer and Hoekstra) Tousain, Alina 7/16/10 1.8 \$ 315.00 REC Revise Q2 Workplan for REC and coordinate via emails with P&M (Farmer and Hoekstra) Hoekstra, Peggy 7/20/10 0.5 \$ 82.50 REC Revise Q2 Workplan for REC and coordinate via emails with P&M (Farmer and Hoekstra) Tousain, Alina 7/20/10 0.6 \$ 105.00 REC Revise Client Information Request List for REC and coordinate via emails with P&M (Farmer and Hoekstra) Tousain, Alina 7/20/10 0.5 \$ 87.50 REC Revise Client Information Request List and coordinate via emails with P&M (Farmer and Hoekstra) Tousain, Alina 7/20/10 0.5 \$ 87.50 REC Revise Client Information Request List and coordinate via emails with P&M (Farmer and Hoekstra) Tousain, Alina 7/20/10 0.8 \$ 140.00 REC Revise Client Information Request List and coordinate via emails with P&M (Farmer and Hoekstra) Hoekstra, Peggy 7/22/10 1.0 \$ 165.00 REC REC and coordinate via emails with P&M (Farmer) Hoekstra, Peggy 7/22/10 1.0 \$ 165.00 REC REC and coordinate via emails with P&M (Farmer) Hoekstra, Peggy 7/22/10 1.0 \$ 165.00 REC REC and coordinate via emails with P&M (Farmer) Hoekstra, Peggy 7/22/10 0.4 \$ 66.00 REC Revise Client Information Request List and coordinate via emails with P&M (Farmer) Tousain, Alina 7/22/10 0.5 \$ 87.50 REC Revise Client Information Request List with Hamilton (MIC) Hoekstra, Peggy 7/22/10 0.4 \$ 66.00 REC Revise Client (Farmer) Tousain, Alina 7/22/10 0.5 \$ 87.50 REC Revise Client (Farmer) Tousain, Alina 7/22/10 0.5 \$ 87.50 REC Revise Client (Farmer) Tousain, Alina 7/22/10 0.5 \$ 87.50 REC Revise Value emails with P&M (Farmer) Tousain, Alina 7/22/10 0.6 \$ 105.00 REC Revise Value emails with P&M (Farmer) Tousain, Alina 7/22/10 0.6 \$ 105.00	Tousain, Alina			\$	122.50		
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	Hoekstra, Peggy	7/27/10	1.3	\$	214.50	REC	
							Documentation

Name	Date	Hours		Amt	Code	Description
Hoekstra, Peggy	7/27/10	0.6	\$	99.00	REC	Testing of Asset Sale Transactions-Grand Rapids Stamping-Review
						Documentation
Hoekstra, Peggy	7/27/10	0.6	\$	99.00	REC	Testing of Asset Sale Transactions-Dealer Liquidation-Review
Tavasia Alias	7/27/10	1.0	۲.	245.00	DEC	Documentation
Tousain, Alina	7/27/10	1.8	\$ ¢	315.00	REC	Download REC testing support documentation from Sharepoint
Hoekstra, Peggy	7/28/10	0.3	\$	49.50	REC	Discussion with Hamilton (MLC) re Workers Compensation Refund payments
Hoekstra, Peggy	7/28/10	0.4	\$	66.00	REC	Agree documentations supporting Workers Compensation Refund
	, -, -		•			to cash receipts records
Hoekstra, Peggy	7/28/10	0.4	\$	66.00	REC	Discussion with Hamilton (MLC) re Dealership Liquidation Account
						payments
Hoekstra, Peggy	7/28/10	1.2	\$	198.00	REC	Agree documentation supporting Dealership Liquidation Account to
Hoekstra, Peggy	7/28/10	0.3	\$	49.50	REC	cash receipts records Discussion with Hamilton (MLC) re Verizon Cell Tower payments
Hockstra, reggy	7/20/10	0.5	Ţ	45.50	ILC	Discussion with Humilton (WLE) to venzon cen rower payments
Hoekstra, Peggy	7/28/10	0.4	\$	66.00	REC	Agree documentation supporting Verizon Cell Tower payments to
						cash receipts records
Hoekstra, Peggy	7/28/10	0.3	\$	49.50	REC	Discussion with Hamilton (MLC) re Cash Receipt process
Hoekstra, Peggy	7/28/10	0.2	\$	33.00	REC	Discussion with Hamilton (MLC) re bank reconciliation process
Hoekstra, Peggy	7/28/10	2.4	\$	396.00	REC	Agree Interest income and Investment Redemption activity to Cash
riockstra, reggy	7,20,10	2.7	Y	330.00	ILC.	Disbursement records, bank statements and client prepared roll
						forward schedule
Hoekstra, Peggy	7/28/10	0.4	\$	66.00	REC	Update job status report
Tousain, Alina	7/28/10	0.6	\$	105.00	REC	Download REC testing support documentation from Sharepoint and
Hookstra Doggi	7/20/10	0.0	۲	140 50	DEC	obtained from management Review and Extract Contagnaint Land Contract Amandment #1
Hoekstra, Peggy Hoekstra, Peggy	7/29/10 7/29/10	0.9 0.8	\$ \$	148.50 132.00	REC REC	Review and Extract Centerpoint Land Contract-Amendment #1 Review and Extract Centerpoint Land Contract-Amendment #2
						· · · · · · · · · · · · · · · · · · ·
Hoekstra, Peggy	7/29/10	1.6	\$	264.00	REC	Prepare Center Point Asset Sale Tie Out workpaper and agree transactions to MLC transaction records
Hoekstra, Peggy	7/29/10	1.2	\$	198.00	REC	Review documentation supporting GM Rent overpayment, including
, 35,						invoices and emails from GM
Hoekstra, Peggy	7/29/10	0.4	\$	66.00	REC	Compare GM Rent overpayment support to Deferred Rental Income
	- / /					Schedule prepared by client
Hoekstra, Peggy	7/29/10	0.3	\$	49.50	REC	Discussion with Nowicki & Healy (MLC) re Grand Rapids Stamping
Hoekstra, Peggy	7/29/10	0.6	\$	99.00	REC	Sale Discussion with Nowicki (MLC) re Moraine and Flint North
110013114) 1 0887	7,23,10	0.0	Υ	33.00		Equipment Sales
Hoekstra, Peggy	7/29/10	0.3	\$	49.50	REC	Discussion with Hamilton (MLC) re restricted cash
Hoekstra, Peggy	7/29/10	1.7	\$	280.50	REC	Review and extract of Court Stipulation Master Purchase and Sale
	7/20/40	0.4		66.00	DE6	Agreement regarding restricted cash transactions
Hoekstra, Peggy	7/29/10	0.4	\$	66.00	REC	Agree restricted cash per Court Stipulation to Restricted Cash Schedule prepared by client
Hoekstra, Peggy	7/29/10	0.3	\$	49.50	REC	Discussion with Hamilton (MLC) re Croton Point Settlement
Hoekstra, Peggy	7/29/10	0.7	\$	115.50	REC	Review and extract of Croton Point Settlement Agreement
						regarding cash distribution
Hoekstra, Peggy	7/29/10	0.3	\$	49.50	REC	Agree distribution per Croton Point Settlement Agreement to cash
Haabatus Danni	7/20/40	0.2	<u>,</u>	40.50	DEC	receipts records
Hoekstra, Peggy Hoekstra, Peggy	7/29/10 7/29/10	0.3 0.3	\$ \$	49.50 49.50	REC REC	Discussion with Hamilton (MLC) re various utility payments Agree documentations supporting utility payments to cash receipts
Hoekstra, reggy	7/23/10	0.5	ڔ	49.50	ILC	records
Hoekstra, Peggy	7/29/10	0.4	\$	66.00	REC	Discussion with Hamilton (MLC) re dealership rental income pass-
. 661	: •		•			through
Hoekstra, Peggy	8/2/10	0.4	\$	66.00	REC	Additional discussions with Hamilton (MLC) re deferred rental
T-1 - 1 - 10	0/2/42	2.2	,	457.50	550	income and MOR Reporting
Tousain, Alina	8/2/10	0.9	\$	157.50	REC	CR Testing - open items settlement

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Name	Date	Hours		Amt	Code	Description
Hoekstra, Peggy	8/3/10	2.4	\$	396.00	REC	Review workpapers and documentation of issues for summaries to
1100110111011110111	3, 3, 23		Ψ.	330.00	0	management
Hoekstra, Peggy	8/3/10	2.1	\$	346.50	REC	Test for reconciliation of cash receipts per general ledger to Cash
, 667			•			Receipts population used for testing purposes for April and May
						2010
Hoekstra, Peggy	8/4/10	1.8	\$	297.00	REC	Draft Cash Receipt issues and risks for summaries to management
Hoekstra, Peggy	8/4/10	1.7	\$	280.50	REC	Complete cash receipt testing for June transactions
Hoekstra, Peggy	8/4/10	0.6	\$	99.00	REC	Discussion with Hamilton (MLC) re issues
Farmer, Doug	8/5/10	0.8	\$	276.00	REC	Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to
						present Q2 REC testing results
Tousain, Alina	8/5/10	0.8	\$	140.00	REC	Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) -
						high level Q2 REC testing results discussions
Tousain, Alina	8/5/10	0.5	\$	87.50	REC	Summarize Testing Results for REC Testing and send results to Zajac,
						Farmer (PM) and Hamilton (MLC)
Zajac, Mark	8/5/10	0.8	\$	140.00	REC	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM)
- · Al-	0/5/40	4.4		402.50	DE 6	to present Q2 REC testing results
Tousain, Alina	8/6/10	1.1	\$	192.50	REC	Update of Summary Results Spreadsheet, after partial client
Toussin Alina	0/6/10	0.0	۲	157.50	DEC	resolution reached for REC
Tousain, Alina	8/6/10	0.9	\$	137.30	REC	Compile Q2 2010 management summary skeleton - REC Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/7/10	1.7	\$	297.50	REC	Compile Q2 2010 management summary - REC Section and send to
rousum, Aima	0,7,10	1.,	Y	237.30	ILC	Farmer & Zajac (PM)
Colella, Mike	8/9/10	0.6	\$	249.00	REC	Edit narrative summaries (and attachments) of findings and results
	-, -,		•			for review with management
Colella, Mike	8/9/10	0.4	\$	166.00	REC	Review work documentation and narrative summaries of findings
,			·			and results
Colella, Mike	8/9/10	0.2	\$	83.00	REC	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.6	\$	105.00	REC	Identify, organize and save MLC emails to be retained for
						supporting documentation
Tousain, Alina	8/9/10	0.4	\$	70.00	REC	Update Q2 2010 management summary - REC Section and send to
						Farmer & Zajac (PM)
Hoekstra, Peggy	8/10/10	0.2	\$	33.00	REC	Review of management summary draft findings documented
Tousain, Alina	8/12/10	0.5	\$	87.50	REC	Update Q2 2010 Summary - REC Section
Colella, Mike	8/19/10	0.1	\$	41.50	REC	Discussions with Hamilton (MLC) re update, Q2 debrief and
Toussin Alina	0/15/10	0.1	۲.	17.50	DEC	Q3/future planning
Tousain, Alina	9/15/10	0.1	Ş	17.50	REC	Q3 fieldwork preplanning: staff availability for Bank Reconciliation
Tousain, Alina	9/15/10	0.2	¢	35.00	REC	testing Q3 fieldwork preplanning: scope and tasks to be completed for
Tousaill, Allila	9/13/10	0.2	Ą	33.00	NEC	Bank Reconciliation testing
Tousain, Alina	9/21/10	0.1	\$	17.50	REC	Q3 fieldwork preplanning: review/edit scope and tasks to be
rousum, rumu	3/21/10	0.1	Y	17.50	ILC.	completed for Bank Reconciliation testing
Tousain, Alina	9/28/10	0.3	\$	52.50	REC	Q3 fieldwork preplanning: compile CAS 1 for Bank Reconciliation
	-,, 	3.5	7	2=.00		Testing
Tousain, Alina	9/28/10	0.4	\$	70.00	REC	Q3 fieldwork preplanning: compile Workplan for Bank
·			•			Reconciliation Section
Colella, Mike	9/29/10	0.2	\$	83.00	REC	Preliminary planning prior to Q3 interim fieldwork
	-,,		7			, premius production and production

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Name	Date	Hours		A m t	Code	Description
		Hours	¢	Amt		
Colella, Mike	6/21/10	0.1	\$	41.00	CAS	Received message from Selzer (MLC) re planning for June 30 quarter
Cololla Miko	6/22/10	0.4	ç	164.00	CAS	end testing Calls from/to Selzer (MLC) re planning for Q2 interim quarter testing
Colella, Mike	6/22/10	0.4	\$	164.00	CAS	-
						and most important items to be reported to at the August BOD
Colella, Mike	6/22/10	0.3	\$	123.00	CAS	meeting Prep for call with Selzer re Q2 interim quarter testing & reporting
Colella, Mike	0/22/10	0.5	Ş	123.00	CAS	riep for can with seizer re Q2 internit quarter testing & reporting
Colella, Mike	6/22/10	0.1	\$	41.00	CAS	Discussion with Tousain re planning for Q2 interim quarter testing &
Colcila, Wilke	0/22/10	0.1	Y	41.00	CAS	reporting
Tousain, Alina	6/22/10	0.1	\$	17.00	CAS	Discussion with Colella re planning for Q2 interim quarter testing &
rousum, ruma	0/22/10	0.1	Y	17.00	C/ 13	reporting
Colella, Mike	6/24/10	1.3	\$	533.00	CAS	Planning for interim work (Q2)
Colella, Mike	6/28/10	0.3	\$	123.00	CAS	Call with Selzer and Hamilton re alternative Independent
Gorella, IIII.e	0, 20, 20	0.0	Ψ.	120.00	0, 10	Accountant services and related costs for use in the POR for the
						proposed trusts structure
Colella, Mike	6/30/10	1.2	\$	492.00	CAS	Planning for interim work (Q2) – procedural testing
Colella, Mike	6/30/10	0.4	\$	164.00	CAS	Planning for interim work (Q2) – policies and procedures
Colella, Mike	6/30/10	0.2	\$	82.00	CAS	Planning for interim work (Q2) – systems
Colella, Mike	7/6/10	1.4	\$	581.00	CAS	Finalize and document plan for Q2 interim work
Tousain, Alina	7/12/10	0.5	\$	87.50	CAS	Set Up Caseware folder structure and transfer CAS documents from
,	, ,		·			previous and current quarter for internal planning for Q2 2010 field
						work
Tousain, Alina	7/13/10	0.5	\$	87.50	CAS	Set Up Caseware folder structure and transfer CAS documents from
,	, ,		·			previous and current quarter for internal planning for Q2 2010 field
						work
Tousain, Alina	7/15/10	0.5	\$	87.50	CAS	Preliminary work drafting Q2 Workplan and coordinating via emails
,						the schedules to ensure availability of resources with P&M (Farmer
						& Hoekstra)
Tousain, Alina	7/16/10	0.8	\$	140.00	CAS	Revise Draft Q2 Workplan for CAS and coordinate via emails with
						P&M (Farmer& Hoekstra)
Tousain, Alina	7/16/10	1.4	\$	245.00	CAS	Prepare Client Information Request List for CAS and coordinate via
						emails with P&M (Farmer and Hoekstra)
Tousain, Alina	7/20/10	0.5	\$	87.50	CAS	Revise Client Information Request List and coordinate via emails
						with P&M (Farmer and Hoekstra)
Tousain, Alina	7/21/10	0.6	\$	105.00	CAS	Assist in Q2 2010 Sample Transactions (partial), send to client for
						CAS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	0.5	\$	87.50	CAS	Revise Q2 2010 Sample Transactions, send to client for CAS and
						coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	0.5	\$	87.50	CAS	Access to Sharepoint documents for Colella- coordination with
						client
Tousain, Alina	7/22/10	0.9	\$	157.50	CAS	Set Up Preliminary CAS Testing Template
Tousain, Alina	7/23/10	0.7	\$	122.50	CAS	Review and discuss Client Information Request List with Hamilton
						(MLC)
Hoekstra, Peggy	7/26/10	1.5	\$	247.50	CAS	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM
						(Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2
						related to controls and desktop procedures, testing plan, scope and
						controls testing
Hoekstra, Peggy	7/26/10	0.9	\$	148.50	CAS	Review of Q2 bank reconciliations prepared by client
Hoekstra, Peggy	7/26/10	1.2	\$	198.00	CAS	Review of Q2 bank and Investment account statements
Tousain, Alina	7/26/10	0.3	\$	52.50	CAS	Review and discuss Client Information Request List with Hamilton
						(MLC)
Tousain, Alina	7/26/10	0.3	\$	52.50	CAS	Update Q2 2010 after meeting with client CAS section
Tousain, Alina	7/27/10	1.6	\$	280.00	CAS	Download CAS testing support documentation from Sharepoint
Tousain, Alina	7/28/10	0.3	\$	52.50	CAS	Download REC testing support documentation from Sharepoint and
						obtained from management
Hoekstra, Peggy	7/30/10	2.6	\$	429.00	CAS	Bank reconciliation testing for test months of March and May 2010

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Name	Date	Hours		Amt	Code	Description
Hoekstra, Peggy	7/30/10	1.4	\$	231.00	CAS	Investment reconciliation testing for test months of March and May
noekstra, reggy	7/30/10	1.4	Ą	231.00	CAS	2010
Colella, Mike	8/2/10	1.1	\$	456.50	CAS	Various communications of Q2 Interim work suggestions to PM field
Colena, Wilke	0/2/10		Υ	430.30	C/ (S	team
Hoekstra, Peggy	8/2/10	2.3	\$	379.50	CAS	Trace cash receipts transactions to general ledger postings (Master
	-, , -		•			Funding Account)
Hoekstra, Peggy	8/2/10	2.2	\$	363.00	CAS	Trace bank reconciliation transactions to general ledger
Hoekstra, Peggy	8/2/10	1.7	\$	280.50	CAS	Trace cash receipts transactions to general ledger postings (Dealer
						Liquidation Account)
Hoekstra, Peggy	8/2/10	1.7	\$	280.50	CAS	Trace investment transactions to general ledger
Hoekstra, Peggy	8/2/10	0.6	\$	99.00	CAS	Review of BOD minutes related to investment strategy
Hoekstra, Peggy	8/2/10	0.4	\$	66.00	CAS	Update Job Status Report
Hoekstra, Peggy	8/2/10	0.4	\$	66.00	CAS	Discussion with Rosenthal (MLC) re authorization of investment
						purchases
Hoekstra, Peggy	8/2/10	0.4	\$	66.00	CAS	Review of investment purchases documentation
Hoekstra, Peggy	8/2/10	0.3	\$	49.50	CAS	Discussion with Hamilton (MLC) re bank reconciliation process
Haalataa Daasa	0/2/40	0.2	۸.	40.50	CAC	Discussion with Discuss (AALC) as bould assemblishing and
Hoekstra, Peggy	8/2/10	0.3	\$	49.50	CAS	Discussion with Dianne (MLC) re bank reconciliation process
Hoekstra, Peggy	8/2/10	0.3	\$	49.50	CAS	Additional discussions with Nowicke (MLC) re controls over tool
						sales to Grand Rapids Stamping employees
Hoekstra, Peggy	8/3/10	2.6	\$	429.00	CAS	Trace investment transactions from Master Funding Account
	- 1- 1					statements to Investment account statements
Hoekstra, Peggy	8/3/10	2.4	\$	396.00	CAS	Test for reconciliation of cash receipts per daily cash position to
	0/2/40	4.5		400.00	646	Treasury Report April and May 2010
Hoekstra, Peggy	8/3/10	1.2	\$	198.00	CAS	Trace investment transactions to investment roll forward prepared
Hookstra Doggi	0/2/10	0.6	\$	00.00	CAC	by client Trace investment transactions from Dishursement Assaunt
Hoekstra, Peggy	8/3/10	0.6	Ş	99.00	CAS	Trace investment transactions from Disbursement Account
Hoekstra, Peggy	8/3/10	0.4	\$	66.00	CAS	statements to Investment account statements Update Job Status Report
Papanastasopoulos,	8/3/10	2.5	\$	282.50	CAS	Disbursement detail traced to bank statements for Disbursement
Terri	0/3/10	2.5	Y	202.50	CAS	bank statement
Papanastasopoulos,	8/3/10	1.5	\$	169.50	CAS	Disbursement detail traced to GL download
Papanastasopoulos,	8/3/10	0.9	, \$	101.70	CAS	Disbursement detail traced to bank statements for dealer bank
Terri	0/3/10	0.5	ڔ	101.70	CAS	statement
Papanastasopoulos,	8/3/10	0.6	\$	67.80	CAS	Disbursement detail traced to bank statements for master funding
Terri	0/3/10	0.0	Ψ	07.00	<i>Ci</i> 15	bank statement
Hoekstra, Peggy	8/4/10	1.2	\$	198.00	CAS	Complete reconciliation testing for June transactions
Hoekstra, Peggy	8/4/10	0.8	\$	132.00	CAS	Draft reconciliation issues and risks for summaries to management
Hoekstra, Peggy	8/4/10	0.3	\$	49.50	CAS	Update Job Status Report
Papanastasopoulos,	8/4/10	1.5	\$	169.50	CAS	Disbursement detail traced to disbursement bank reconciliation
Papanastasopoulos,	8/4/10	0.6	\$	67.80	CAS	Disbursement detail credits traced to GL download
Papanastasopoulos,	8/4/10	0.4	\$	45.20	CAS	Disbursement detail traced to dealer bank reconciliation
Papanastasopoulos,	8/4/10	0.4	\$	45.20	CAS	Disbursement detail traced to master funding bank reconciliation
Tousain, Alina	8/4/10	1.2	\$	210.00	CAS	Test reconciliation of GL Trial Balance to MOR as of April 30
Tousain, Alina	8/4/10	0.9	\$	157.50	CAS	Test reconciliation of GL Trial Balance to MOR as of May 31
Tousain, Alina	8/4/10	0.8	\$	140.00	CAS	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary
, .	-, , -		•			work documentation and narrative summaries of findings and
						results
Farmer, Doug	8/5/10	0.6	\$	207.00	CAS	Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to
						present Q2 CAS testing results
Tousain, Alina	8/5/10	0.9	\$	157.50	CAS	Summarize Testing Results for CAS Testing and send results to Zajac,
						Farmer (PM) and Hamilton (MLC)
Tousain, Alina	8/5/10	0.6	\$	105.00	CAS	Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) -
						high level Q2 CAS testing results discussions
Zajac, Mark	8/5/10	0.6	\$	105.00	CAS	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM)
						to present Q2 CAS testing results

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Name	Date	Hours		Amt	Code	Description
Farmer, Doug	8/6/10	0.5	\$	172.50	CAS	Update discussion with Zajac & Tousain (PM) re Q2 Testing Results
	-, -,		,			and management summaries
Tousain, Alina	8/6/10	1.1	\$	192.50	CAS	Compile Q2 2010 Management Summary - CAS Section and send to
						Farmer & Zajac (PM)
Tousain, Alina	8/7/10	2.1	\$	367.50	CAS	Compile Q2 2010 management summary - CAS Section and send to
Colollo Miko	9/0/10	1.2	۲.	400.00	CAC	Farmer & Zajac (PM) Review work documentation and narrative summaries of findings
Colella, Mike	8/9/10	1.2	\$	498.00	CAS	and results
Colella, Mike	8/9/10	0.6	\$	249.00	CAS	Edit narrative summaries (and attachments) of findings and results
,	-,-,		•			for review with management
Colella, Mike	8/9/10	0.5	\$	207.50	CAS	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.9	\$	157.50	CAS	Summarize and organize supporting documentation
Tousain, Alina	8/9/10	0.7	\$	122.50	CAS	Update Q2 2010 management summary - CAS Section and send to
Haakstus Dagge	0/12/10	0.5	۲	02.50	CAC	Farmer & Zajac (PM)
Hoekstra, Peggy	8/12/10	0.5	\$	82.50	CAS	Discussion with MLC (Scott Hamilton) re reconciliation of GL to Daily Cash Report
Tousain, Alina	8/12/10	0.7	\$	122.50	CAS	Update Q2 2010 Summary - CAS Section
Colella, Mike	8/19/10	0.9	\$	373.50	CAS	Prepare presentation summary and points of emphasis re internal
,			·			control structure section for 8/19 BOD meeting
Colella, Mike	8/19/10	0.3	\$	124.50	CAS	Review BOD materials (finance & accounting) prior to presentation
						at 8/19 BOD meeting
Colella, Mike	8/19/10	0.2	\$	83.00	CAS	Prep discussion with Selzer (MLC) re my presentation points at 8/19
Cololla Mika	8/19/10	0.2	\$	83.00	CAS	BOD meeting Discussions with Hamilton (MLC) re update, Q2 debrief and
Colella, Mike	8/19/10	0.2	Ą	65.00	CAS	Q3/future planning
Colella, Mike	9/13/10	0.2	\$	83.00	CAS	Documentation of selected planning ideas re Q3 testing
Tousain, Alina	9/15/10	0.2	\$	35.00	CAS	Q3 fieldwork preplanning: staff availability for CR testing
Tousain, Alina	9/15/10	0.3	\$	52.50	CAS	Q3 fieldwork preplanning: scope and tasks to be completed for CR
						testing
Tousain, Alina	9/21/10	0.1	\$	17.50	CAS	Q3 fieldwork preplanning: review/edit scope and tasks to be
	0/20/40	0.4		44.50	0.1.5	completed for CR testing
Colella, Mike	9/23/10	0.1	\$	41.50	CAS	Emails to PM staff re current status and timing of Q3 testing work
Colella, Mike	9/24/10	0.2	\$	83.00	CAS	Email to Selzer (MLC) to communicate considerations relating to
Colella, Mike	9/27/10	0.4	\$	166.00	CAS	timing of Q2 work Discussion with Selzer (MLC) re when to perform remaining interim
Colena, Wilke	3/2//10	0.4	Y	100.00	C/ IS	testing work and impact of the timing of future BOD meetings
Colella, Mike	9/27/10	0.2	\$	83.00	CAS	Emails to/from PM staff re remaining availability for immediate
						work on Q3 testing
Tousain, Alina	9/28/10	0.8	\$	140.00	CAS	Q3 fieldwork preplanning: compile CAS 1 for CR Testing
Tousain, Alina	9/28/10	1.0	\$	175.00	CAS	Q3 fieldwork preplanning: compile Workplan for CR Section
Colella, Mike	9/29/10	0.2	\$	83.00	CAS	Preliminary planning prior to Q3 interim fieldwork
Colella, Mike	9/29/10	0.2	\$	83.00	CAS	Email and phone messages to/from Hamilton (MLC) re coordination
						and Q3 start date
Tousain, Alina	9/29/10	1.2	\$	210.00	CAS	Q3 fieldwork preplanning: compile CAS 2 for CR Testing
Colella, Mike	9/30/10	0.5	\$	207.50	CAS	Discussions with Tousain and Zajac (PM) to debrief re their meeting
						with Hamilton (MLC) and discuss impact on Q3 testing
Tousain, Alina	9/30/10	0.2	\$	35.00	CAS	Discussions with Zajac and Farmer (PM) on staff scheduling to
,	,,					decrease time spent performing fieldwork
Tousain, Alina	9/30/10	1.2	\$	210.00	CAS	CR Testing Model Set Up
Tousain, Alina	9/30/10	0.6	\$	105.00	CAS	Test CR total from Daily Cash Report through June 30 against tested
						databases of Q1 and Q2

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Name	Date	Hours		Amt	Code	Description
Colella, Mike	7/6/10	0.4	\$	166.00	RPT	Email to Selzer (MLC) re Q2 work and targeted dates
Farmer, Doug	8/2/10	2.2	\$	759.00	RPT	Review/edit preliminary work documentation and narrative
						summaries of findings and results
Farmer, Doug	8/5/10	1.4	\$	483.00	RPT	Prep for meeting management to discuss and review preliminary Q2
, 3	, ,					results and findings
Colella, Mike	8/9/10	0.5	\$	207.50	RPT	Edit narrative summaries (and attachments) of findings and results
•						for review with management
Colella, Mike	8/9/10	0.4	\$	166.00	RPT	Review work documentation and narrative summaries of findings
•	, ,					and results
Colella, Mike	8/9/10	0.2	\$	83.00	RPT	Review actual Q2 scope and tests performed
Campbell, Michelle	8/10/10	1.9	\$	152.00	RPT	Revise Q2 narrative summaries of findings and results for review
, ,			•			with management
Colella, Mike	8/10/10	1.5	\$	622.50	RPT	Q2 conf call w/ Hamilton & Selzer (MLC) & Farmer (PM) to discuss
,			•			findings and management considerations
Farmer, Doug	8/10/10	1.5	\$	517.50	RPT	Q2 conf call w/ Hamilton & Selzer (MLC) & Colella (PM) to discuss
, 3						findings and management considerations
Denham, Sharon	8/12/10	0.9	\$	72.00	RPT	Edit Q2 update report to BOD for Colella
Colella, Mike	8/13/10	1.2	\$	498.00	RPT	Q2 BOD Report draft conf call w/ Hamilton & Selzer (MLC) and
•						Colella (PM)
Farmer, Doug	8/13/10	1.2	\$	414.00	RPT	Q2 BOD Report draft conf call w/ Hamilton & Selzer (MLC) and
_						Colella (PM)
Colella, Mike	8/16/10	0.4	\$	166.00	RPT	Quick read of BOD presentation materials to determine content and
						reading strategy
Colella, Mike	8/16/10	0.3	\$	124.50	RPT	Emails to/from Selzer/Hamilton (MLC) re final changes to draft prior
						to BOD distribution
Colella, Mike	8/18/10	0.7	\$	290.50	RPT	Prepare notes and matters of emphasis for presentation at BOD
						meeting
Colella, Mike	8/19/10	0.6	\$	249.00	RPT	Prepare presentation summary and points of emphasis re
						procedural testing section for 8/19 BOD meeting
Colella, Mike	8/19/10	0.4	\$	166.00	RPT	Review BOD materials (finance & accounting) prior to presentation
						at 8/19 BOD meeting
Colella, Mike	8/19/10	1.3	\$	539.50	RPT	Attendance at 8/19 BOD meeting and presentation of PM 2010 Q2
						update report to BOD
Colella, Mike	8/19/10	0.9	\$	373.50	RPT	Review BOD materials (Plan of Liquidation & other) prior to
						participation in 8/19 BOD meeting
Colella, Mike	8/19/10	0.3	\$	124.50	RPT	Debrief with Selzer (MLC) re BOD meeting and discussion of
						potential impact on future PM testing and assistance
Colella, Mike	9/29/10	0.2	\$	83.00	RPT	Preliminary planning prior to Q3 interim fieldwork

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ı	Name	Date	Hours		Amt	Code	Description
	s, Forrest	7/13/10	0.7	\$	280.00	FDC	Identify tax provisions in MSPA which control allocation of tax
	3, 1 3.1 331	., 20, 20	0.7	Υ.			benefits before and after closing for tax planning
Lewi	s, Forrest	7/13/10	1.2	\$	480.00	FDC	Research rules on date when tax attributes transfer under Regs
							under IRC 381
Lewi	s, Forrest	7/13/10	1.1	\$	440.00	FDC	Research rules on when reduction of tax attributes take place
Lewi	s, Forrest	7/13/10	0.9	\$	360.00	FDC	Research wording of IRS ruling on when transfer of tax attributes
							take place
Lewi	s, Forrest	7/14/10	0.4	\$	160.00	FDC	Review and assess nature of DIP facility in Doc 2451
Lewi	s, Forrest	7/14/10	0.4	\$	160.00	FDC	Review and assess nature of DIP facility in Doc 2646
	s, Forrest	7/14/10	0.4	\$	160.00	FDC	Review and assess nature of DIP facility in Doc 2962
	s, Forrest	7/14/10	0.9	\$	360.00	FDC	Review and assess nature of DIP facility in Doc 2969
	s, Forrest	7/14/10	0.2	\$	80.00	FDC	Review and assess nature of DIP facility in Doc 3423
	s, Forrest	7/14/10	0.4	\$	160.00	FDC	Review and assess nature of DIP facility in Doc 4191
	s, Forrest	7/14/10	0.3	\$	120.00	FDC	Review and assess nature of DIP facility in Doc 2959
	s, Forrest	7/14/10	0.8	\$	320.00	FDC	Assess DIP facility in relation to Great Plains Gasification case
	s, Forrest	7/14/10	0.7	\$	280.00	FDC	Assess DIP facility in relation to Raphan case
	s, Forrest	7/14/10	0.8	\$	320.00	FDC	Assess DIP facility in relation to Collier, BNA, Intelliconnect
	s, Forrest	7/15/10	0.2	\$	80.00	FDC	Phone conf with Eckles (PM) on tax planning for DIP facility
	s, Forrest	7/15/10	1.1	\$	440.00	FDC	Research and consider DIP facility in relation to Sec 385
	s, Forrest	7/15/10	0.8	\$	320.00	FDC	Research and consider DIP facility in relation to Hardiman case
	s, Forrest	7/15/10	0.8	\$	320.00	FDC	Research and consider DIP facility in relation to MI Business tax
	s, Forrest	7/15/10	0.9	\$	360.00	FDC	Assess DIP facility in relation to TARP Act
Lewi	s, Forrest	7/15/10	0.7	\$	280.00	FDC	For tax planning consider DIP facility in relation to Presidential
1		7/45/40	0.4	<u>ر</u>	160.00	FDC	Order of 12-19-08
Lewi	s, Forrest	7/15/10	0.4	\$	160.00	FDC	For tax planning consider DIP facility in relation to Wind Down
Lowi	is Forrost	7/17/10	0.8	\$	320.00	EDC	facility Propers section of tay planning mome relating to Doc 2520 orders
Lewi	s, Forrest	//1//10	0.8	Ş	320.00	FDC	Prepare section of tax planning memo relating to Doc 2529 orders on nature of DIP facility
Lowi	s, Forrest	7/17/10	0.9	\$	360.00	FDC	Prepare section of tax planning memo relating to Doc 2646 reply on
LCVVI	3, 1011630	7/17/10	0.5	Y	300.00	100	DIP facility
Lewi	s, Forrest	7/17/10	0.7	\$	280.00	FDC	Prepare section of tax planning memo relating to IRC 118
	s, Forrest	7/17/10	0.7	\$	280.00	FDC	Prepare section of tax planning memo relating to IRC 385
	s, Forrest	7/18/10	0.9	\$	360.00	FDC	Prepare section of tax planning memo relating to Wind Down
	•	, ,					facility
Lewi	s, Forrest	7/18/10	0.4	\$	160.00	FDC	Prepare section of tax planning memo relating to collateral for Wind
							Down facility
Lewi	s, Forrest	7/18/10	1.2	\$	480.00	FDC	Prepare section of tax planning memo relating to Great Plains
							Gasification case
Lewi	s, Forrest	7/18/10	0.8	\$	320.00	FDC	Prepare section of tax planning memo relating to Raphan case
Lewi	s, Forrest	7/18/10	0.9	\$	360.00	FDC	Prepare section of tax planning memo relating to Dakota Hills case
Lewi	s, Forrest	7/18/10	0.7	\$	280.00	FDC	Prepare section of tax planning memo relating to Michigan Business
	,			·			Tax gross receipts tax and Federal conformity in MBT
Cole	ella, Mike	7/19/10	0.2	\$	83.00	FDC	Email in response to Eckles, Lewis & Ruppal (PM) re economics of
		, -, -		•		_	transfer of assets (and claims/liabilities) to environmental trust for
							tax effect purposes
Lewi	s, Forrest	7/19/10	0.2	\$	80.00	FDC	Reply to Colella (PM) on effect of environmental liabilities being
							assumed
Lewi	s, Forrest	8/3/10	0.4	\$	160.00	FDC	Interpret French Strasbourg corporate income tax return for
							Bonventre (PM) for foreign tax credit and tax return prep
Lewi	s, Forrest	8/25/10	1.2	\$	480.00	FDC	Identify proposed tax provisions in Disclosure Statement impacting
							tax planning and tax return preparation
Lewi	s, Forrest	8/25/10	0.9	\$	360.00	FDC	Identify proposed tax provisions in Plan of Reorganization impacting
_		a /a / : -		,			tax planning and tax return preparation
Lewi	s, Forrest	9/2/10	0.3	\$	120.00	FDC	Sent email with comments notifying team that POR and Disc Stmt
							had been posted to MLC website

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Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	9/20/10	0.4	\$ 156.00	FDC	Discussion with Zablocki (MLC) re the non-recourse nature of the
					DIP loan
Lewis, Forrest	9/21/10	0.7	\$ 280.00	FDC	Analysis of Avoidance Action Trust tax provisions in Disclosure Stmt
					for tax planning purposes

Name	Date	Hours		Amt	Code	Description
Merkel, Mike	6/3/10	0.3	\$	73.20	FDR	Discussion with Eckles and Gove (PM) re planning meeting for
WICI KCI, WIIKC	0/3/10	0.5	ڔ	73.20	IDI	preparation of B period tax returns
Eckles, Jeff	6/4/10	0.3	\$	117.00	FDR	Discussion with Gove and Merkel (PM) re planning meeting for
	5, 1, 25		,			preparation of B period tax returns
Eckles, Jeff	6/4/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) re B period tax returns
Eckles, Jeff	6/4/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) re Nova Scotia Finance Co tax
						matters
Gove, Veronica	6/4/10	0.3	\$	24.00	FDR	Discussion with Eckles and Merkel (PM) re planning meeting for
						preparation of B period tax returns
Abi-Raji, Christopher	6/9/10	0.7	\$	68.60	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Aretz, Betsy	6/9/10	0.7	\$	107.80	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Bonventre, Steven	6/9/10	0.7	\$	68.60	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Eckles, Jeff	6/9/10	0.7	\$	273.00	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Eckles, Jeff	6/9/10	0.4	\$	156.00	FDR	Preparation of agenda for the planning meeting
Eckles, Jeff	6/9/10	1.6	\$	624.00	FDR	Preparation of a first draft of the work program for preparation of B
						period tax returns
McDoniel, Chris	6/9/10	0.7	\$	61.60	FDR	MLC Engagement Planning Meeting
Merkel, Mike	6/9/10	0.7	\$	170.80	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Rohlig, Scott	6/9/10	0.7	\$	56.00	FDR	Planning meeting with (Abi-Raji, Aretz, Bonventre, Eckles, Merkel &
						Rohlig) PM staff involved with preparation of B period tax returns
Eckles, Jeff	6/10/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) re work program
Smaston, Carla	6/16/10	0.3	\$	120.60	FDR	FBAR question w/ Rick (MLC)
Eckles, Jeff	6/17/10	0.3	\$	117.00	FDR	Discussion with Zablocki (MLC) re GM Strasbourg
Eckles, Jeff	6/23/10	0.7	\$	273.00	FDR	Preparation of work program for preparation of B period income tax
						returns
Eckles, Jeff	6/29/10	0.9	\$	351.00	FDR	Preparation of an agenda for meeting with Zablocki and Dan Hauff
			_			of GM
Eckles, Jeff	6/29/10	1.8	\$	702.00	FDR	Meeting with Zablocki and Dan Hauff of GM regarding various tax
			_			issues affecting the A period and B period 2009 income tax returns
Eckles, Jeff	6/30/10	0.7	\$	273.00	FDR	Preparation of a document request list for Zablocki regarding
						information needed to prepare the B period tax returns
Eckles, Jeff	7/2/10	0.2	\$	78.00	FDR	Review work performed to date and update go forward plan
Shounia, Ricky	7/2/10	0.4	\$	26.00	FDR	Prepare Hope return
Shounia, Ricky	7/2/10	0.6	\$	39.00	FDR	Prepare Sherwood return
Shounia, Ricky	7/2/10	0.6	\$	39.00	FDR	Prepare Commerce return
Shounia, Ricky	7/2/10	0.7	\$	45.50	FDR	Entered Alhambra return data
Shounia, Ricky	7/2/10 7/2/10	0.7	\$ \$	45.50 58.50	FDR	Prepare North Orange return
Shounia, Ricky Shounia, Ricky	7/2/10 7/6/10	0.9 0.4	۶ \$	26.00	FDR FDR	Prepare Commonwealth return Prepare Fairway return
Shounia, Ricky	7/6/10 7/6/10	0.4	۶ \$	26.00	FDR	Prepare Kings return
Shounia, Ricky	7/6/10	0.4	\$	19.50	FDR	Prepare Lynbrook return
Shounia, Ricky	7/6/10	0.3	\$	19.50	FDR	Prepare Elk Grove return
Shounia, Ricky	7/6/10	0.4	\$	26.00	FDR	Prepare Dadeland return
Shounia, Ricky	7/6/10	0.8	\$	52.00	FDR	Prepare Exeter return
Shounia, Ricky	7/6/10	0.4	\$	26.00	FDR	Prepare Family return
Shounia, Ricky	7/6/10	0.6	\$	39.00	FDR	Prepare Chev of Clarks return
Shounia, Ricky	7/6/10	0.3	\$	19.50	FDR	Prepare Greenville return
Eckles, Jeff	7/7/10	0.3	\$	117.00	FDR	Preparation for 7/9 mtg with Zablocki & Hamilton (MLC)
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare Beacon Chev return
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare Florence return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Buick of Milford return

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Name	Date	Hours		Amt	Code	Description Description
Shounia, Ricky	7/7/10	0.6	\$	39.00	FDR	Prepare Merry Olds return
Shounia, Ricky	7/7/10	0.6	\$	39.00	FDR	Prepare New Rochelle return
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare New Castle return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Metro Auto return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Valley Streams return
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare John H Powell return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Kaufman return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Falls return
Shounia, Ricky	7/7/10	0.3	\$	19.50	FDR	Prepare Decatur return
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare Saturn of Ontario return
Shounia, Ricky	7/7/10	0.7	\$	45.50	FDR	Prepare Saturn of NYC return
Shounia, Ricky	7/7/10	0.4	\$	26.00	FDR	Prepare Pontiac of Latham return
Shounia, Ricky	7/7/10	0.6	\$	39.00	FDR	Prepare W Babylon return
Shounia, Ricky	7/7/10	0.6	\$	39.00	FDR	Prepare Auburn Chev return
Shounia, Ricky	7/7/10	0.6	\$	39.00	FDR	Prepare Freehold return
Shounia, Ricky	7/7/10	0.7	\$	45.50	FDR	Prepare Southwest Houston return
Aretz, Betsy	7/8/10	0.7	\$	126.00	FDR	Mtg with Bonventre & Eckles (PM) re B period tax returns
Bonventre, Steven	7/8/10	0.2	\$	27.60	FDR	Discussion with Eckles (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.2	\$	78.00	FDR	Discussion with Bonventre (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.7	\$	273.00	FDR	Mtg with Bonventre & Aretz (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) re information needed for B period
						tax returns
Aretz, Betsy	7/9/10	1.4	\$	252.00	FDR	Meeting with Zablocki & Hamilton (MLC), Eckles & Bonventre (PM)
						re information needed for B period tax returns
Bonventre, Steven	7/9/10	1.4	\$	193.20	FDR	Meeting with Zablocki & Hamilton (MLC), Aretz & Eckles (PM) re
						information needed for B period tax returns
Bonventre, Steven	7/9/10	0.4	\$	55.20	FDR	Review emails from Zablocki and Hamilton (MLC) re returns
Eckles, Jeff	7/9/10	1.4	\$	546.00	FDR	Meeting with Zablocki & Hamilton (MLC), Aretz & Bonventre (PM)
						re information needed for B period tax returns
Eckles, Jeff	7/9/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) re information needed for B period
						tax returns
Rohlig, Scott	7/9/10	0.5	\$	43.00	FDR	Review entered data for various tax returns
Aretz, Betsy	7/12/10	0.5	\$	90.00	FDR	Identify and follow up on FX consolidated consideration & issues
Arota Dotov	7/12/10	1.0	۲	180.00	FDR	Discuss preparation of B period returns with PM team (Eckles,
Aretz, Betsy	//12/10	1.0	\$	180.00	FDK	
Danvantra Stavan	7/12/10	0.8	\$	110.40	EDB	Aretz, Bonventre)
Bonventre, Steven Bonventre, Steven	7/12/10	0.8	۶ \$	55.20	FDR	Review Splinter Union Agreement and create memo Organize retention of supporting documentation into project
bonventre, steven	//12/10	0.4	Ş	33.20	FDR	management software (Caseware)
Bonventre, Steven	7/12/10	2.2	\$	303.60	FDR	Review and input trial balances for 6 debtor entities
Bonventre, Steven	7/12/10	0.4	۶ \$	55.20	FDR	Splinter Union reconciliation
Bonventre, Steven	7/12/10	0.4	ب \$	82.80	FDR	Section 332 disclosure research and create template
Bonventre, Steven	7/12/10	0.0	\$	27.60	FDR	Review Saturn preferred stock basis and proceeds
Bonventre, Steven	7/12/10	1.8	\$	248.40	FDR	Review docs rec'd from client, TBs for M-1s, and staff
Bonventre, Steven	7/12/10	1.0	\$	138.00	FDR	Discuss preparation of B period returns with PM team (Eckles,
bonventie, steven	7/12/10	1.0	۲	130.00	IDI	Aretz, Bonventre)
Eckles, Jeff	7/12/10	1.0	\$	390.00	FDR	Discuss preparation of B period returns with PM team (Eckles,
Lenes, sen	7/12/10	1.0	Y	330.00	IDI	Aretz, Bonventre)
McDoniel, Chris	7/12/10	1.9	\$	205.20	FDR	MLC Federal Consolidated Return
McDoniel, Chris	7/12/10	1.9	۶ \$	205.20	FDR	Champions Motor Federal Return Detail Review
McDoniel, Chris	7/12/10	1.2	\$	129.60	FDR	Northpoint Pontiac Federal Return Detail Review
McDoniel, Chris	7/12/10	1.4	\$	151.20	FDR	Federal return research M-3/AMT reporting requirements for
mosomer, emis	,, 12, 10	,	Y	101.20	. 5.1	Subsidiaries
Rohlig, Scott	7/12/10	0.7	\$	60.20	FDR	Researching requirements for Section 332 statements
Rohlig, Scott	7/12/10	2.4	\$	206.40	FDR	Entered Strasbourg TB date into Caseware
Rohlig, Scott	7/12/10	0.4	\$	34.40	FDR	Entered Encore TB data into Caseware
Rohlig, Scott	7/12/10	0.4	\$	51.60	FDR	Entered Realm TB data into Caseware
	.,,	5.0	Ψ	31.00		

Name	Date	Hours		Amt	Code	Description
Rohlig, Scott	7/12/10	1.2	\$	103.20	FDR	Entered MLC TB data into Caseware
Rohlig, Scott	7/12/10	1.2	\$	103.20	FDR	Create Control Sheet for managing tax return
Bonventre, Steven	7/13/10	0.6	\$	82.80	FDR	Analyze and document workaid for professional fees
Bonventre, Steven	7/13/10	0.4	\$	55.20	FDR	Analyze and document workaid for prepaid expense
Bonventre, Steven	7/13/10	0.6	\$	82.80	FDR	Analyze and prepare workaid for Saturn dealership preferred stock
	7 - 27 - 2		*			sale
Bonventre, Steven	7/13/10	1.8	\$	248.40	FDR	Review MLC trial balance for M-1s
Bonventre, Steven	7/13/10	0.7	\$	96.60	FDR	Create open items list for
Bonventre, Steven	7/13/10	1.8	\$	248.40	FDR	Detail review of MLC, Encore, REALM, 3 other debtor entities trial
,	, -, -		•			balances
Bonventre, Steven	7/13/10	1.2	\$	165.60	FDR	Detail review of tax return for Saturn of Long Island
Eckles, Jeff	7/13/10	0.7	\$	273.00	FDR	Review of information for B period tax returns
McDoniel, Chris	7/13/10	1.3	\$	140.40	FDR	Amherst Dealership Federal return Detail Review
McDoniel, Chris	7/13/10	1.1	\$	118.80	FDR	Autocity Federal Return Detail Review
McDoniel, Chris	7/13/10	1.3	\$	140.40	FDR	Bennet Dealership Federal Return Detail Review
McDoniel, Chris	7/13/10	1.2	\$	129.60	FDR	Carnaham Dealership Federal Return Detail Review
McDoniel, Chris	7/13/10	0.7	\$	75.60	FDR	MLC Federal return e-file requirement research
McDoniel, Chris	7/13/10	1.6	\$	172.80	FDR	Benson Hurst Chevrolet Federal Return Detail Review
Rohlig, Scott	7/13/10	0.4	\$	34.40	FDR	Prepare professional fee analysis workpaper
Rohlig, Scott	7/13/10	0.4	\$	34.40	FDR	Prepare prepaid insurance workpaper
Rohlig, Scott	7/13/10	0.7	\$	60.20	FDR	Prepare preferred stock analysis workpaper
Rohlig, Scott	7/13/10	0.6	\$	51.60	FDR	Create M-1 Templates for consolidated & sub-entities
Rohlig, Scott	7/13/10	1.9	\$	163.40	FDR	Tickmarking and tying account trial balance accounts
Rohlig, Scott	7/13/10	0.6	\$	51.60	FDR	Entered trial balances into Caseware for MLCS, MLCS Distributions,
						and MLCS Harlem
Rohlig, Scott	7/13/10	0.8	\$	68.80	FDR	Create project management schedule for engagement staff
Rohlig, Scott	7/13/10	1.9	\$	163.40	FDR	Map accounts for Strasbourg trial balance
Rohlig, Scott	7/13/10	0.2	\$	17.20	FDR	Edit Encore trial balance in Caseware
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Greenville Chevrolet, Inc.
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Buick-Pontiac-GMC of Latham
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Auburn Chevrolet-Olds-Cadillac
Bonventre, Steven	7/14/10	1.6	\$	220.80	FDR	Detail review of Strasbourg TB and researching req'd disclosure of
						foreign entity
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for West Babylon Chevrolet Geo
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for SW Houston Motors
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Freehold Chevrolet Geo
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Decatur Buick Pontiac GMC
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Falls Pontiac GMC
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for Kaufman Automotive
Bonventre, Steven	7/14/10	0.7	\$	96.60	FDR	Detail review of tax return for John H Powell Jr. Chevrolet Olds Inc.
Eckles, Jeff	7/14/10	0.7	\$	273.00	FDR	Discussion with Bonventre (PM) on entity disclosures and prepping
						workpapers, other misc
McDoniel, Chris	7/14/10	1.2	\$	129.60	FDR	Joseph Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	1.3	\$	140.40	FDR	Chicopee Federal Return Detail Review
McDoniel, Chris	7/14/10	0.8	\$	86.40	FDR	Elk Grove Federal Return Detail Review
McDoniel, Chris	7/14/10	1.3	\$	140.40	FDR	Gem Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	0.8	\$	86.40	FDR	Jennings Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	1.1	\$	118.80	FDR	Oakland Automotive Federal Return Detail Review
McDoniel, Chris	7/14/10	0.6	\$	64.80	FDR	MLC Federal Consolidated return
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Valley Stream
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Fairway Automotive Group
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Dadeland Chevrolet
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Elk Grove Buick-Pontiac-GMC, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Florence Buick GMC, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Cadillac of Lynbrook, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Kings Mountain Chevrolet

Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Merry Oldsmobile, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Buick GMC of Milford, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Saturn of Ontario, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for New Castle Automotive, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Beacon Chevrolet Olds
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Metropolitan Auto Center, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for New Rochelle Chevrolet
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Hope Automotive, Inc.
Bonventre, Steven	7/15/10	0.6	\$	82.80	FDR	Detail review of tax return for Sherwood Pontiac-Buick-GMC, Inc.
Eckles, Jeff	7/15/10	0.3	\$	117.00	FDR	Discussion with Bonventre (MLC) re B period tax returns
Eckles, Jeff	7/15/10	0.2	\$	78.00	FDR	Discussion with Zablocki regarding information needed for B period
•			·			tax returns
Eckles, Jeff	7/15/10	0.2	\$	78.00	FDR	Phone conf with Lewis (PM) on tax planning for DIP facility
McDoniel, Chris	7/15/10	1.1	\$	118.80	FDR	Lowell Federal Return Detail Review
McDoniel, Chris	7/15/10	0.9	\$	97.20	FDR	Metro Federal Return Detail Review
McDoniel, Chris	7/15/10	1.1	\$	118.80	FDR	Millington Chevrolet Federal Return Detail Review
McDoniel, Chris	7/15/10	0.8	\$	86.40	FDR	Miracle Mile Federal Return Detail Review
McDoniel, Chris	7/15/10	0.8	\$	86.40	FDR	Rancho Miranda Federal Return Detail Review
McDoniel, Chris	7/15/10	0.8	\$	86.40	FDR	Pacific Dealership Federal Return Detail Review
McDoniel, Chris	7/15/10	0.6	\$	64.80	FDR	Park-Plaines Federal Return Detail Review
McDoniel, Chris	7/15/10	0.7	\$	75.60	FDR	Peninsula Pontiac Buick Federal Return Detail Review
McDoniel, Chris	7/15/10	0.4	\$	43.20	FDR	Port Arthur Federal Return Detail Review
McDoniel, Chris	7/15/10	0.6	\$	64.80	FDR	Pontiac Buick of Abilene Federal Return Detail Review
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Commerce Buick Pontiac GMC, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Family Buick Pontiac GMC, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Exeter Chevrolet-Buick-Pontiac, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Chevrolet of Clarks Summit
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Alhambra Pontiac Buick GMC, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for North Orange County Saturn, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Commonwealth on the Lynnway, Inc.
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Fernandez Automotive of Texas
		0.6	\$			
Bonventre, Steven	7/16/10 7/16/10	0.6	\$ \$	82.80 82.80	FDR FDR	Detail review of tax return for Torrance Buick GMC Detail review of tax return for Cobb Parkway Chevrolet
Bonventre, Steven Bonventre, Steven	7/16/10	0.6	۶ \$	82.80	FDR	Detail review of tax return for Cobb Parkway Chevrolet Detail review of tax return for Trenton Chevrolet
Bonventre, Steven	7/16/10	0.6	ب \$	82.80	FDR	Detail review of tax return for Leo Steck Saturn
Bonventre, Steven	7/16/10	0.6	۶ \$	82.80	FDR	Detail review of tax return for Simpsonville Chevrolet
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Gilroy Chevrolet Cadillac
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Douglaston Chevrolet
Bonventre, Steven	7/16/10	0.6	\$	82.80	FDR	Detail review of tax return for Tampa Bay Buick
McDoniel, Chris	7/16/10	0.6	\$	64.80	FDR	Westminster Federal Return Detail Review
McDoniel, Chris	7/16/10	1.6	\$	172.80	FDR	Tracey Federal Return Detail Review
McDoniel, Chris	7/16/10	0.8	\$	86.40	FDR	Walsh Federal Return Detail Review
McDoniel, Chris	7/16/10	0.7	\$	75.60	FDR	Washington Chevrolet Federal Return Detail Review
McDoniel, Chris	7/16/10	0.8	\$	86.40	FDR	Westminster MLC Detail Review
McDoniel, Chris	7/16/10	0.9	\$	97.20	FDR	Tracey MLC Detail Review
McDoniel, Chris	7/16/10	1.2	\$	129.60	FDR	Walsh MLC Detail Review
McDoniel, Chris	7/16/10	0.8	\$	86.40	FDR	Washington Chevrolet Detail Review
Bonventre, Steven	7/19/10	0.6	\$	82.80	FDR	Detail review of tax return for Valley Stream Automotive
Bonventre, Steven	7/19/10	0.6	\$	82.80	FDR	Discuss open items and questions for B period returns with Aretz &
						Eckles (PM)
Bonventre, Steven	7/19/10	0.6	\$	82.80	FDR	Detail review of tax return for Martino Pontiac Buick GMC
Bonventre, Steven	7/19/10	1.2	\$	165.60	FDR	Research fixed asset info on AccessPointResearch and report on
						status of work Rick (MLC)
Bonventre, Steven	7/19/10	0.8	\$	110.40	FDR	Review of email sent by Rick (MLC) re Strasbourg M-1 items and
						follow up re necessary disclosure for GM Strasbourg and related
						Form 8858

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	7/19/10	0.6	\$	82.80	FDR	Detail review of tax return for Ernie Pattie Pontiac GMC, Inc.
Eckles, Jeff	7/19/10	0.6	\$	234.00	FDR	Discuss open items and questions for B period returns with Aretz &
2000, 70	., _5, _5	0.0	Ψ.	_00		Bonventre (PM)
Greenway, Denise	7/19/10	0.2	\$	80.00	FDR	Research International reporting requirements
Rohlig, Scott	7/19/10	0.3	\$	25.80	FDR	Self review of work performed and revisions
Aretz, Betsy	7/20/10	0.6	\$	108.00	FDR	Discuss open items and questions for B period returns with Eckles &
						Bonventre (PM)
Aretz, Betsy	7/20/10	0.7	\$	126.00	FDR	Discuss open items and questions for B period returns with Zablocki
						& Hamilton (MLC)
Aretz, Betsy	7/20/10	0.7	\$	126.00	FDR	Meeting with Eckles & Bonventre (PM) re B period tax returns
Bonventre, Steven	7/20/10	0.7	\$	96.60	FDR	Meeting with Eckles & Aretz (PM) re B period tax returns
Bonventre, Steven	7/20/10	0.7	\$	96.60	FDR	Phone conference with Hamilton & Zablocki (MLC) re status of open
						items
Bonventre, Steven	7/20/10	0.7	\$	96.60	FDR	Meeting with Eckles & Aretz (PM) re B period tax returns
Bonventre, Steven	7/20/10	1.4	\$	193.20	FDR	Create M-1 detailed workpaper
Bonventre, Steven	7/20/10	1.8	\$	248.40	FDR	Pull in Accesspoint detail and documenting workpapers
Bonventre, Steven	7/20/10	1.2	\$	165.60	FDR	Reconcile reorganization expense for reporting purposes
Bonventre, Steven	7/20/10	0.2	\$	27.60	FDR	Detail/edit changes to Freehold Chevy tax return (rec'd revised info
Panyantra Stayan	7/20/10	0.3	\$	41.40	FDR	from Rick) Review Nova Scotia info rec'd from Rick
Bonventre, Steven Bonventre, Steven	7/20/10	1.0	۶ \$	138.00	FDR	Detail review and document MLC, REALM, and ENCORE TBs
Bonventre, Steven	7/20/10	1.3	\$	179.40	FDR	Update open items list based on docs rec'd and updated team
bonventre, steven	7/20/10	1.5	۲	175.40	TDI	members
Eckles, Jeff	7/20/10	0.2	\$	78.00	FDR	Review work performed to date and update go forward plan with
	.,,		7			staff
Eckles, Jeff	7/20/10	0.7	\$	273.00	FDR	Meeting with Aretz and Bonventre regarding B period tax returns
Eckles, Jeff	7/20/10	0.5	\$	195.00	FDR	Discussion with Zablocki & Hamilton (MLC) re open items on the
						information needed for the B period tax returns
Greenway, Denise	7/20/10	0.3	\$	120.00	FDR	Research International reporting requirements
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Port Arthur Chevrolet for negative stock basis/excess loss
Donuontro Stoven	7/21/10	0.2	۲.	27.60	EDD	accounts Payiou of Ponting Ruigh CNAS of Abiliana, for pagative stack
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Pontiac Buick GMC of Abilene for negative stock basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Peninsula Pontiac GMC Buick for negative stock
bonventre, steven	7/21/10	0.2	Y	27.00	1 DIX	basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	Ś	27.60	FDR	Review of Park Plaines Chevrolet- Geo, Inc for negative stock
	.,,		7			basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Pacific Dealership Group, Inc for negative stock
						basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Rancho Mirada Chevrolet, Inc for negative stock
						basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Oakland Auto Center, Inc for negative stock basis/excess
	- 12 - 1 - 2		_			loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Gem Motors, Inc for negative stock basis/excess loss
Dammartae Chamar	7/24/40	0.3	۸.	27.60	EDD	accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Elk Grove Saturn Auto, Inc for negative stock basis/excess
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	loss accounts Review of Miracle Mile Chevrolet, Buick, Inc for negative stock
bonventre, steven	7/21/10	0.2	Ą	27.00	FUN	basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Millington Chevrolet for negative stock basis/excess loss
Domentic, Steven	., 21, 10	0.2	Y	27.00	. 511	accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Lowell Pontiac Buick GMC for negative stock basis/excess
,	, ,	y-=				loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Metro Chevrolet, Inc for negative stock basis/excess loss
						accounts

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Jennings Motors, Inc for negative stock basis/excess loss
·						accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Chevrolet Olds Cadillac of Chicopee for negative stock
	- 4 4					basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of All American Pontiac Buick GMC for negative stock
Danvantra Stavan	7/21/10	0.2	\$	27.60	FDR	basis/excess loss accounts Review of Bensonhurst Chevrolet, Inc for negative stock
Bonventre, Steven	7/21/10	0.2	Ą	27.00	FUN	basis/excess loss accounts
Bonventre, Steven	7/21/10	0.2	\$	27.60	FDR	Review of Bennett Pontiac GMC for negative stock basis/excess loss
, , , , , , , , , , , , , , , , , , , ,	, , -		•			accounts
Bonventre, Steven	7/21/10	2.8	\$	386.40	FDR	Completing M-1 workpapers for MLC, REALM, ENCORE, and
						consolidated, posting M-1 adjustments and documenting
	- / /		_			workpapers accordingly
Bonventre, Steven	7/21/10	1.7	\$	234.60	FDR	Review sub returns, discussion with Jeff on Nova Scotia Finance, self-
Bonventre, Steven	7/21/10	0.7	\$	96.60	FDR	review work Updating program, open items list, following up with team
bonventre, steven	7/21/10	0.7	ڔ	30.00	IDN	members on availability, etc.
Bonventre, Steven	7/22/10	1.0	\$	138.00	FDR	Prepare an update and an email to team for plan week of 7/26
Bonventre, Steven	7/22/10	1.6	\$	220.80	FDR	Completing M-1 workpapers and self-review work
Bonventre, Steven	7/22/10	0.3	\$	41.40	FDR	Compose email to Hamilton and Zablocki (MLC) re status
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	Review of Amherst Chevrolet, Inc for negative stock basis/excess
						loss accounts
Bonventre, Steven	7/22/10	0.3	\$	41.40	FDR	Review of Carnahan Chevrolet, Inc for negative stock basis/excess
						loss accounts
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	Review of Champion Buick Pontiac GMC for negative stock
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	basis/excess loss accounts Review of Joseph Motors for negative stock basis/excess loss
bonventre, steven	7/22/10	0.2	ڔ	27.00	IDN	accounts
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	Review of Westminster Pontiac for negative stock basis/excess loss
,						accounts
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	Review of Tracy Pontiac for negative stock basis/excess loss
	- 4 4					accounts
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	Review of Walsh Chevrolet for negative stock basis/excess loss
Bonventre, Steven	7/22/10	0.2	\$	27.60	FDR	accounts Review of Washington Chevrolet for negative stock basis/excess loss
bonventre, steven	7/22/10	0.2	ڔ	27.00	IDN	accounts
Bonventre, Steven	7/23/10	1.0	\$	138.00	FDR	Review workpapers, making updates, and discussion with R.
,	, ,		•			Zablocki
Aretz, Betsy	7/26/10	0.4	\$	72.00	FDR	Review fixed asset reports for B period returns
McDoniel, Chris	7/26/10	2.4	\$	259.20	FDR	Fixed Asset Detail Review
McDoniel, Chris	7/26/10	1.8	\$	194.40	FDR	Sub Level Fixed Asset Review / Tax Entries
Aretz, Betsy	7/27/10	0.3	\$	54.00	FDR	Discuss fixed asset disposals for B period returns with Hamilton
McDoniel, Chris	7/27/10	1.4	\$	151.20	FDR	(MLC) Dispositions Detail Review
Aretz, Betsy	7/27/10	1.2	\$	216.00	FDR	Review tax workpapers for MLC B period returns for dealership
, ,	.,,		,			stock sales, prepaid insurance, professional fees, interest income
						and other accrued liabilities
McDoniel, Chris	7/28/10	1.0	\$	108.00	FDR	Consolidated M-1 entry updates
Aretz, Betsy	7/29/10	0.8	\$	144.00	FDR	Review tax workpapers for B period returns for reorganization
						expense, fixed assets, environmental remediation, investment in
Aretz, Betsy	7/29/10	0.2	\$	36.00	FDR	subs Review tax workpapers and trial balance for Encore
Aretz, Betsy	7/29/10	0.2	۶ \$	36.00	FDR	Review tax workpapers and trial balance for Realm
Aretz, Betsy	7/29/10	0.1	\$	18.00	FDR	Review Strasbourg trial balance
Aretz, Betsy	7/30/10	0.8	\$	144.00	FDR	Review tax workpapers and trial balance for MLC B period returns

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Name	Date	Hours	<u>,</u>	Amt	Code	Description (2) (2) (2) (3) (4) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7
Aretz, Betsy	8/2/10	0.7	\$	126.00	FDR	Discuss w/ Bonventre (PM) review notes related to B period returns,
D	0/2/40	2.4		224.20	EDD	related to reorg expense and fixed assets
Bonventre, Steven	8/2/10	2.4	\$	331.20	FDR	Review reorganization expense workpaper and determining
D	0/2/40	4.6		220.00	EDD	appropriate M-1s, reclass, etc.
Bonventre, Steven	8/2/10	1.6	\$	220.80	FDR	Review/edits to M-1s, investment in subs, prepaids, etc.
Bonventre, Steven	8/2/10	1.5	\$	207.00	FDR	Follow up/edit/respond manager review notes on MLC federal
D	0/2/40	0.7		06.60	EDD	return
Bonventre, Steven	8/2/10	0.7	\$	96.60	FDR	Discuss w/ Aretz (PM) review notes related to B period returns,
	0/0/40			05.50	===	related to reorg expense and fixed assets
Bonventre, Steven	8/2/10	0.7	\$	96.60	FDR	Review Strasbourg trial balance
Bonventre, Steven	8/2/10	0.6	\$	82.80	FDR	Review fixed assets, M-1s, etc.
Bonventre, Steven	8/2/10	0.4	\$	55.20	FDR	Discussion with Eckles (PM) re B period tax returns
Bonventre, Steven	8/2/10	0.3	\$	41.40	FDR	Phone discussion with Zablocki (MLC)
Bonventre, Steven	8/2/10	0.2	\$	27.60	FDR	Email Hamilton (MLC) re open items
Eckles, Jeff	8/2/10	0.9	\$	351.00	FDR	Review tax workpapers for B period tax returns
Eckles, Jeff	8/2/10	0.6	\$	234.00	FDR	Review Lewis (PM) tax memo re DIP financing
Eckles, Jeff	8/2/10	0.4	\$	156.00	FDR	Discussion with Zablocki (MLC) re B period tax returns
Eckles, Jeff	8/2/10	0.4	\$	156.00	FDR	Discussion with Bonventre (PM) re B period tax returns
Eckles, Jeff	8/2/10	0.3	\$	117.00	FDR	Assistance to Bonventre and McDoniel (PM) with B period tax
	- 1- 1					returns
McDoniel, Chris	8/2/10	3.3	\$	356.40	FDR	Prepare MLC Consolidated 4797 Presentation
McDoniel, Chris	8/2/10	2.6	\$	280.80	FDR	Prepare MLC Consolidated M-1
Rohlig, Scott	8/2/10	0.7	\$	60.20	FDR	Mapped accounts in Strasbourg Trial Balance
Rohlig, Scott	8/2/10	0.3	\$	25.80	FDR	Research re French Strasbourg workpaper translation
Aretz, Betsy	8/3/10	0.3	\$	54.00	FDR	Discuss w/ Bonventre (PM) B period return progress and logistics of
						how entities are to be set up in software
Bonventre, Steven	8/3/10	2.4	\$	331.20	FDR	Final review of TBs, workpapers for all debtor entities for manager
						review
Bonventre, Steven	8/3/10	2.0	\$	276.00	FDR	Write up tax significant items
Bonventre, Steven	8/3/10	1.9	\$	262.20	FDR	Reorganization expense M-1s, updating workpapers, reviewing M-1
						reconciliations
Bonventre, Steven	8/3/10	0.8	\$	110.40	FDR	Assisting and instructing staff in preparation of environmental
						entity (REALM and ENCORE) tax returns (i.e. how treat change in
						environmental reserves and how treat environmental expenses on
						federal tax return)
Bonventre, Steven	8/3/10	0.4	\$	55.20	FDR	Phone discussion with Lewis (PM) re Strasbourg French income tax
						return
Bonventre, Steven	8/3/10	0.4	\$	55.20	FDR	Phone conf with Zablocki & Hamilton (MLC) re open items
Bonventre, Steven	8/3/10	0.4	\$	55.20	FDR	Review Nova Scotia Finance TB
Bonventre, Steven	8/3/10	0.4	\$	55.20	FDR	Review manager TB notes
Bonventre, Steven	8/3/10	0.3	\$	41.40	FDR	Discuss w/ Aretz (PM) B period return progress and logistics of how
						entities are to be set up in software
McDoniel, Chris	8/3/10	2.6	\$	280.80	FDR	Prepare MLC Federal Consolidated Return
Rohlig, Scott	8/3/10	2.6	\$	223.60	FDR	Prepare ENCORE return in FX
Rohlig, Scott	8/3/10	2.4	\$	206.40	FDR	Prepare REALM return in FX
Aretz, Betsy	8/4/10	1.8	\$	324.00	FDR	Clear review notes for B period MLC tax workpapers, mainly related
						to dealership sales, fixed asset sales and reorg expense
						reconciliation
Aretz, Betsy	8/4/10	0.3	\$	54.00	FDR	Review B period REALM review tax return
Aretz, Betsy	8/4/10	0.3	\$	54.00	FDR	Review B Period ENCORE review tax return
Bonventre, Steven	8/4/10	2.2	\$	303.60	FDR	Finalize M-1's, reconciliations and reviewing changes to reorg exp
						(proceeds)
Bonventre, Steven	8/4/10	1.8	\$	248.40	FDR	Edit returns and workpapers per Aretz (PM), obtain pool laptop for
						Zablocki (MLC), and other miscellaneous
Bonventre, Steven	8/4/10	0.8	\$	110.40	FDR	Detail review REALM
Bonventre, Steven	8/4/10	0.8	\$	110.40	FDR	Detail review ENCORE

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	8/4/10	0.6	\$	82.80	FDR	Instructing staff in preparation of Strasbourg income tax return and
20	3, ., 23	0.0	7	02.00		updating Aretz, and Merkel (PM) on status of engagement
Bonventre, Steven	8/4/10	0.4	\$	55.20	FDR	Phone conf with Zablocki (MLC) re Nova Scotia trial balance and
						other open items
Bonventre, Steven	8/4/10	0.4	\$	55.20	FDR	Review GMNSF Co worksheets rec'd from Zablocki (MLC)
McDoniel, Chris	8/4/10	3.1	\$	334.80	FDR	Prepare Nova Scotia Entity workpaper
McDoniel, Chris	8/4/10	1.9	\$	205.20	FDR	Prepare Strasbourg TB Review and account reclass
McDoniel, Chris	8/4/10	1.1	\$	118.80	FDR	Foreign Tax Credit research for Consolidated return
Rohlig, Scott	8/4/10	1.1	\$	94.60	FDR	Prepare MLC return in FX
Aretz, Betsy	8/5/10	0.4	\$	72.00	FDR	Review B period MLC tax return
Bonventre, Steven	8/5/10	2.9	\$	400.20	FDR	Detail review MLC tax return
Bonventre, Steven	8/5/10	2.5	\$	345.00	FDR	Detail review MLC tax return
Bonventre, Steven	8/5/10	1.2	\$	165.60	FDR	Analyze Nova Scotia M-1s and working to get trial balance to
						balance (GEARS adjustments/Canadian dollars)
Bonventre, Steven	8/5/10	1.1	\$	151.80	FDR	Assisting Abdallah (PM) on preparation of MLC separate state tax
						returns and Michigan Business Tax template (specifically, inclusion
	- 1- 1					of specific subsidiary dealerships)
Bonventre, Steven	8/5/10	0.8	\$	110.40	FDR	Obtain information from Hamilton (MLC) re amounts due to
						affiliates, etc.; updating workpapers
Eckles, Jeff	8/5/10	0.2	\$	78.00	FDR	Review IRC Section 332 disclosure statement
McDoniel, Chris	8/5/10	1.1	\$	118.80	FDR	Prepare Nova Scotia Entity workpaper
Rohlig, Scott	8/5/10	1.9	\$	163.40	FDR	Prepare MLC return in FX
Rohlig, Scott	8/5/10	1.9	\$	163.40	FDR	Prepare MLC return in FX
Bonventre, Steven	8/6/10	1.9	\$	262.20	FDR	Rec'd master entity list from Zablocki (MLC), update in Caseware
	0/0/10		_			and determine inactive entity info for federal disclosure
Bonventre, Steven	8/6/10	1.8	\$	248.40	FDR	Review Strasbourg TB changes by staff; determine foreign tax credit
B	0/5/40			207.00	====	carry forward amount
Bonventre, Steven	8/6/10	1.5	\$	207.00	FDR	Follow up/edit/respond manager review notes on MLC federal
Danisantas Chassas	0/5/40	0.0	۲.	110.10	EDD	return
Bonventre, Steven	8/6/10	8.0	\$	110.40	FDR	Assisting PM staff and resolving issues with Scott, Chris, and Rumzei
Danuantra Stavan	0/6/10	0.2	۲	27.60	EDD	(PM)
Bonventre, Steven	8/6/10	0.2	\$	27.60	FDR	Email to Zablocki and Hamilton (MLC) re state & local returns
McDoniel, Chris	8/6/10	3.8	\$	410.40	FDR	Prepare M-1 Reconciliation and Entries for Nova Scotia
Rohlig, Scott	8/6/10	2.2	\$	189.20	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	2.1	\$	180.60	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	1.9	\$	163.40	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	0.3	\$	25.80	FDR	Prepare Foreign Tax Credit
Eckles, Jeff	8/9/10	2.1	\$	819.00	FDR	Review of tax workpapers and Federal 1120 for B period tax returns
Eckles, Jeff	8/9/10	0.8	\$	312.00	FDR	Discussion with Ruppal (PM) re Michigan business tax issues
Eckles, Jeff	8/9/10	0.4	\$	156.00	FDR	Project management review of status
Aretz, Betsy	8/10/10	0.4	\$	72.00	FDR	Discuss B period MLC tax return review notes with Eckles
Aretz, Betsy	8/10/10	0.3	\$	54.00	FDR	Prepare computer and files for Zablocki (MLC) to review MLC,
D	0/40/40	0.2	,	27.60	EDD	ENCORE and REALM B period returns
Bonventre, Steven	8/10/10	0.2	\$	27.60	FDR	Follow up ensure returns prepared for client meeting
Eckles, Jeff	8/10/10	0.8	\$	312.00	FDR	Review of tax workpapers and Federal 1120 for B period tax returns
Eckles, Jeff	8/10/10	0.4	\$	156.00	FDR	Meet with Rohlig (PM) re changes to Federal 1120
Rohlig, Scott	8/10/10	1.9	\$	163.40	FDR	Prepare/review of returns in FX
Rohlig, Scott	8/10/10	0.4	\$	34.40	FDR	Meeting with Jeff re changes to Federal 1120
Aretz, Betsy	8/11/10	0.3	\$	54.00	FDR	Discuss w/ Bonventre (PM) timeline for finalization of consolidated
						B period federal return and various state filings
Bonventre, Steven	8/11/10	1.8	\$	248.40	FDR	Detail review intercompany elimination workpaper, other misc.
Bonventre, Steven	8/11/10	1.5	\$	207.00	FDR	Prepare inactive entity disclosure and 332 disclosure
Bonventre, Steven	8/11/10	1.3	\$	179.40	FDR	Discussions & follow up email w/ MLC re ELMO and other entities;
						making M-1 for unrealiz. g/l on Strasbourg; remapping accounts in
_						Nova Scotia
Bonventre, Steven	8/11/10	0.9	\$	124.20	FDR	Detail review Strasbourg return

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	8/11/10	0.8	\$	110.40	FDR	Discussion with Eckles (PM) & Zablocki (MLC) during client meeting
bonventre, steven	6/11/10	0.6	Ş	110.40	FUN	in office
Bonventre, Steven	8/11/10	0.8	\$	110.40	FDR	Detail review entities included in consolidated return
Bonventre, Steven	8/11/10	0.6	\$	82.80	FDR	Assisting staff in process of preparing state and local income tax and
bonvenere, steven	0, 11, 10	0.0	Υ	02.00		franchise tax returns in Prosystem FX and Superforms
Bonventre, Steven	8/11/10	0.4	\$	55.20	FDR	Follow up with staff to ensure appropriate consolidation if B period
bonventre, steven	0/11/10	0.4	۲	33.20	TON	return
Bonventre, Steven	8/11/10	0.3	\$	41.40	FDR	Discuss with Aretz (PM) timeline for finalization of consolidated B
20111011110101011	0, 11, 10	0.0	Ψ.			period federal return and various state filings
Ecklos Joff	8/11/10	0.0	Ļ	312.00	FDR	
Eckles, Jeff	0/11/10	0.8	\$	312.00	FUK	Meeting and discussions with Zablocki (MLC) and Bonventre (PM) re
Eckles, Jeff	8/11/10	0.6	\$	234.00	FDR	B period tax returns Review revised Lewis (PM) memo on DIP financing
Eckles, Jeff	8/11/10	0.6	۶ \$	156.00	FDR	Review of tax workpapers and Federal 1120 for B period tax returns
Eckles, Jeff	8/11/10	0.4	\$	117.00	FDR	Review Encore tax workpapers
Eckles, Jeff	8/11/10	0.3	\$ \$	117.00	FDR	Review Realm tax workpapers
McDoniel, Chris	8/11/10	5.1	۶ \$	550.80	FDR	Prepare Nova Scotia Federal Return
Rohlig, Scott	8/11/10	1.1	ب \$	94.60	FDR	Prepare Foreign Tax Credit
Aretz, Betsy	8/12/10	0.5	\$	90.00	FDR	Discuss consolidated federal return issues & procedures for B period
Arctz, betsy	0/12/10	0.5	Y	30.00	TOIL	consolidated return w/ Bonventre, Merkel & Eckles
Aretz, Betsy	8/12/10	0.2	\$	36.00	FDR	Review B period Strasbourg & Nova Scotia returns
Bonventre, Steven	8/12/10	2.9	\$	400.20	FDR	Continued detail review Strasbourg return
Bonventre, Steven	8/12/10	2.9	\$	400.20	FDR	Prepare form 8858 and 1118
Bonventre, Steven	8/12/10	1.5	\$	207.00	FDR	Continued prep of inactive entity disclosure and 332 disclosure
Bonventre, Steven	8/12/10	0.8	\$	110.40	FDR	Send emails to MLC and follow up items with PM staff
Bonventre, Steven	8/12/10	0.6	\$	82.80	FDR	Intercompany worksheet prep and other misc.
Bonventre, Steven	8/12/10	0.5	\$	69.00	FDR	Discuss consolidated federal return issues & procedures for B period
						consolidated return w/ Aretz, Merkel & Eckles (PM)
Eckles, Jeff	8/12/10	0.5	\$	195.00	FDR	Discuss consolidated federal return issues & procedures for B period
						consolidated return w/ Aretz, Merkel & Bonventre
Eckles, Jeff	8/12/10	0.2	\$	78.00	FDR	Exchange email with Lewis re CODI issues & B period tax return
McDoniel, Chris	8/12/10	2.2	\$	237.60	FDR	MLC Subsidiary Nova Scotia Review
McDoniel, Chris	8/12/10	1.6	\$	172.80	FDR	Prepare Intercompany Elimination WP
Merkel, Mike	8/12/10	0.5	\$	130.00	FDR	Discuss consolidated federal return issues & procedures for B period
						consolidated return w/ Aretz, Bonventre & Eckles
Rohlig, Scott	8/12/10	1.7	\$	146.20	FDR	Prepare Consolidated Return
Rohlig, Scott	8/12/10	1.6	\$	137.60	FDR	Prepare Consolidated Return
Aretz, Betsy	8/13/10	0.6	\$	108.00	FDR	Review B period Strasbourg tax return
Bonventre, Steven	8/13/10	2.7	\$	372.60	FDR	Detail review GM Nova Scotia
Bonventre, Steven	8/13/10	1.3	\$	179.40	FDR	Review manager notes and responding for Strasbourg
Bonventre, Steven	8/13/10	1.2	\$	165.60	FDR	Email MLC, and follow up w/ staff on open items
Bonventre, Steven	8/13/10	1.2	\$	165.60	FDR	Prepare GMNS 8858 and final review of foreign tax returns
Bonventre, Steven	8/13/10	0.8	\$	110.40	FDR	Review Dec operating report for consistency and significant
Damilantus Challen	0/12/10	0.6	۲.	02.00	EDD	information
Bonventre, Steven	8/13/10	0.6	\$	82.80	FDR	Phone discussion w/ Zablocki (MLC) re 332 and inactive entity
Panyantra Stayan	0/12/10	0.6	Ļ	92.90	EDB	disclosure Review consolidated return and supervising staff on stone to take to
Bonventre, Steven	8/13/10	0.6	\$	82.80	FDR	Review consolidated return and supervising staff on steps to take to
Panyantra Stayan	8/13/10	0.2	Ļ	27.60	EDB	fix Discussion w/ Eckles (PM) re B period tax returns
Bonventre, Steven		0.2 0.2	\$ ¢	27.60	FDR	
Eckles, Jeff	8/13/10	0.2	\$	78.00	FDR	Discussion with Zablocki (MLC) and Rinker (ECC) re dealership
McDoniel, Chris	8/13/10	2.4	\$	259.20	FDR	subsidiaries Process changes required to Nova Scotia Return & WPs
McDoniel, Chris	8/13/10	0.9	\$ \$	97.20	FDR	Prepare Intercompany Elimination Entries
Rohlig, Scott	8/13/10	2.2	\$ \$	189.20	FDR	Prepare Consolidated Return
Rohlig, Scott	8/13/10	1.9	\$ \$	163.40	FDR	Prepare Consolidated Return
Bonventre, Steven	8/15/10	2.1	۶ \$	289.80	FDR	8858s, 1118s and other miscellaneous tasks
Bonventre, Steven	8/16/10	0.4	ب \$	55.20	FDR	Assisting staff in preparation of PA and NJ state income tax returns
Bonventie, Steven	0, 10, 10	0.4	ب	33.20	. 511	Assisting stair in preparation of LA and 19 state income tax returns

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	8/16/10	0.4	\$	55.20	FDR	Phone discussion with R. Zablocki (MLC) re consolidated federal
bonventie, steven	8/10/10	0.4	Ų	33.20	IDI	return and federal disclosures
Eckles, Jeff	8/16/10	1.1	\$	429.00	FDR	Review GM Strasbourg tax workpapers
Eckles, Jeff	8/16/10	0.7	\$	273.00	FDR	Review Nova Scotia Finance tax workpapers
Eckles, Jeff	8/16/10	0.3	\$	117.00	FDR	Discussion with Zablocki (MLC) re dealership subsidiaries
Eckles, Jeff	8/16/10	0.2	\$	78.00	FDR	Discussion with Bonventre (PM) re B period tax returns
Bonventre, Steven	8/17/10	2.2	\$	303.60	FDR	Review and updating Strasbourg return
Bonventre, Steven	8/17/10	1.2	\$	165.60	FDR	Update entity disclosures per info rec'd from Zablocki (MLC)
Bonventre, Steven	8/18/10	1.1	\$	151.80	FDR	Communication of issues and discussion of partner review notes to
,	, ,		·			Eckles (PM)
Bonventre, Steven	8/18/10	0.9	\$	124.20	FDR	Phone discussions with Zablocki & Hamilton (MLC) re ELMO III
,						income tax return
Eckles, Jeff	8/18/10	0.9	\$	351.00	FDR	Review GM Strasbourg tax workpapers
Lewis, Forrest	8/18/10	0.1	\$	40.00	FDR	Exchange emails with J Eckles, PM on scheduling of technical review
,			·			of B period tax return
Bonventre, Steven	8/19/10	1.4	\$	193.20	FDR	Researching and preparing federal disclosures (Section 332 and
						Section 363)
Bonventre, Steven	8/19/10	0.4	\$	55.20	FDR	Assisting staff in preparation of PA and NJ consolidated state
,						income tax returns
Bonventre, Steven	8/19/10	0.4	\$	55.20	FDR	Update Eckles, Merkel & Aretz (PM) on status of engagement
Bonventre, Steven	8/19/10	0.2	\$	27.60	FDR	Discuss w/ Eckles (PM) review notes
Colella, Mike	8/19/10	0.5	\$	207.50	FDR	Review BOD materials (tax) prior to presentation at 8/19 BOD
						meeting
Colella, Mike	8/19/10	0.2	\$	83.00	FDR	Discussions with Zablocki (MLC) re status update, September 15
						deadlines and future needs
Eckles, Jeff	8/19/10	2.0	\$	780.00	FDR	Review consolidated Federal 1120
Eckles, Jeff	8/19/10	1.4	\$	546.00	FDR	Review dealership subsidiary stand-alone tax returns
Eckles, Jeff	8/19/10	0.2	\$	78.00	FDR	Discussion with Bonventre re B period tax returns
Bonventre, Steven	8/20/10	2.8	\$	386.40	FDR	Edit returns based on partner notes
Abdallah, Rumzei	8/23/10	3.1	\$	384.40	FDR	Prepared Schedule M-3, Part 1 for Consolidated federal return -
						Dealership entities
Abdallah, Rumzei	8/23/10	2.7	\$	334.80	FDR	Prepared Schedule M-3, Part 1 for Consolidated Return - First group
						of entities
Aretz, Betsy	8/23/10	0.5	\$	90.00	FDR	Review notes related to B period federal consolidated tax return
Bonventre, Steven	8/23/10	1.8	\$	248.40	FDR	Edits to 8858 and 1118
Bonventre, Steven	8/23/10	1.3	\$	179.40	FDR	Working with staff in preparation of Federal Schedule M-3
Bonventre, Steven	8/23/10	0.9	\$	124.20	FDR	Review memos from Lewis (MLC) re bankruptcy
Bonventre, Steven	8/23/10	0.6	\$	82.80	FDR	Sent emails to Zablocki (MLC) and staff on status of tax returns
						(what remains to be completed for 10/1 deadline)
Bonventre, Steven	8/23/10	0.4	\$	55.20	FDR	Discussion with Eckles (PM) re B period tax returns
Eckles, Jeff	8/23/10	0.4	\$	156.00	FDR	Discussion with Bonventre re B period tax returns
Lewis, Forrest	8/23/10	0.3	\$	120.00	FDR	Send email to Eckles & Bonventre (PM) re Form 982 and 505b letter
Bonventre, Steven	8/24/10	2.8	\$	386.40	FDR	Prepare disclosures for federal return
Bonventre, Steven	8/24/10	1.6	\$	220.80	FDR	Respond to Lewis (PM) detail review notes on federal tax return
Bonventre, Steven	8/24/10	1.2	\$	165.60	FDR	Discuss w/ Lewis (PM) re tax sig items for preparation of 1120
Bonventre, Steven	8/24/10	1.0	\$	138.00	FDR	Meeting with Zablocki (MLC) and Eckles & Lewis (PM) to discuss
bonventie, steven	6/24/10	1.0	Ą	136.00	FUR	open items, status, expectations, 1120 preparation, etc.
D	0/24/40	0.0		124.20	ED D	
Bonventre, Steven	8/24/10	0.9	\$	124.20	FDR	Meeting with Zablocki (MLC) and Lewis (PM) on efiling, 505b letters,
Danisants Ct	0/24/40	0.0	<u>ر</u>	110.10	FDD	attaching PLR to 1120
Bonventre, Steven	8/24/10	0.8	\$	110.40	FDR	Researching disclosure requirements (382)
Bonventre, Steven	8/24/10	0.3	\$	41.40	FDR	Discuss w/ Lewis (PM) re foreign tax expense on 1120
Bonventre, Steven	8/24/10	0.2	\$	27.60	FDR	Assisting staff in preparation of MBT unitary data input in
Eddon left	0/24/40	1.0	۲	200.00	ED0	Prosystem FX Mosting with Zahlocki (MLC) and Lowis & Represents (RM) to discuss
Eckles, Jeff	8/24/10	1.0	\$	390.00	FDR	Meeting with Zablocki (MLC) and Lewis & Bonventre (PM) to discuss
E 11	0/2 * / * *			254 22	F 5-	open items, status, expectations, 1120 preparation, etc.
Eckles, Jeff	8/24/10	0.9	\$	351.00	FDR	Meeting with Zablocki (MLC) re B period tax returns

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Name	Date	Hours		Amt	Code	71 Of 100 Description
Eckles, Jeff	8/24/10	0.3	\$	117.00	FDR	Preparation for meeting with Zablocki
Lewis, Forrest	8/24/10	1.9	\$	760.00	FDR	Technical tax review of MLC 2009 1120
Lewis, Forrest	8/24/10	1.2	\$	480.00	FDR	Advise Bonventre (PM) on tax sig items for preparation of 1120
Lewis, Forrest	8/24/10	1.0	\$	400.00	FDR	Meeting with Zablocki (MLC) and Eckles & Bonventre (PM) to
,	-, , -		•			discuss open items, status, expectations, 1120 preparation, etc.
Lewis, Forrest	8/24/10	0.9	\$	360.00	FDR	Meeting with Zablocki (MLC) and Bonventre (PM) on efiling, 505b
•						letters, attaching PLR to 1120
Lewis, Forrest	8/24/10	0.3	\$	120.00	FDR	Mtg with Bonventre (PM) re foreign tax expense on 1120
Bonventre, Steven	8/25/10	1.1	\$	151.80	FDR	Assisting staff in preparation of SC 1120 Consolidated tax return and
						reading SC state tax instructions for consolidated state filing
Bonventre, Steven	8/26/10	2.1	\$	289.80	FDR	Complete Sch. K, question 5(a) and 5(b) of federal return
Bonventre, Steven	8/26/10	1.6	\$	220.80	FDR	Prepare disclosures for federal return
Bonventre, Steven	8/26/10	0.7	\$	96.60	FDR	Discuss tax issues, CW setup, scope of review, 8858 and 1118 with
						Greenway (PM)
Bonventre, Steven	8/26/10	0.4	\$	55.20	FDR	Email MLC open items list
Eckles, Jeff	8/26/10	0.4	\$	156.00	FDR	Discussion with Bonventre re B period tax returns
Eckles, Jeff	8/26/10	0.3	\$	117.00	FDR	Review ELMO III tax workpapers
Greenway, Denise	8/26/10	2.8	\$	1,120.00	FDR	Review A period 8858 Strasbourg/Raise questions re impact of
						reorg/987 loss on B Period; Review Strasbourg Tax w/ps and Tax TB;
						Tax Review B Period 8858 Strasbourg; Tax review 1118 disclosures
	0/26/40	2.4		0.40.00	EDD	re Strasbourg
Greenway, Denise	8/26/10	2.1	\$	840.00	FDR	Read A Period proform 1120/8858 for NSULC; review tax
Graanway Danica	8/26/10	0.7	\$	280.00	FDR	workpapers and 8858 for B period
Greenway, Denise	8/20/10	0.7	Ş	200.00	FUK	Discuss tax issues, CW setup, scope of review, 8858 and 1118 with Bonventre (PM)
Lewis, Forrest	8/26/10	1.7	\$	680.00	FDR	Review Collier tax checklist on bankruptcy disclosures for tax return
Lewis, Forrest	0,20,10	1.,	Υ	000.00	TEN	preparation, send relevant items to Eckles and Bonventre (PM)
Lewis, Forrest	8/26/10	1.3	\$	520.00	FDR	Analyze impact of change in ownership rules on net operating
	5, = 5, = 5		,			losses and relation to MLC tax return
Lewis, Forrest	8/26/10	1.3	\$	520.00	FDR	Analyze impact of change in ownership rules on built in losses and
						relation to MLC tax return
Lewis, Forrest	8/26/10	1.1	\$	440.00	FDR	Analyze impact of change in ownership rules on worthless stock
						deductions and relation to MLC tax return, write up memo for other
						team members
Lewis, Forrest	8/26/10	0.9	\$	360.00	FDR	Prepare required disclosure of G reorg under Reg. 1.368-3 for
D	0/27/40	4.2		470.40	EDD	attachment to federal return, send to Bonventre (PM)
Bonventre, Steven	8/27/10	1.3	\$	179.40	FDR	Review/respond to Greenway (PM) re notes on 8858 and 1118
Bonventre, Steven	8/27/10	0.4	\$	55.20	FDR	Discussion with Eckles (PM) re B period tax returns
Bonventre, Steven	8/27/10	0.3	\$	41.40	FDR	Email Zablocki (MLC) re follow up items
Eckles, Jeff	8/27/10	0.3	\$	117.00	FDR	Discussion with Bonventre (MLC) re B period tax returns
Lewis, Forrest	8/27/10	1.6	\$	640.00	FDR	Analyze tax provisions in Disclosure Statement for tax planning and
						return preparation, send to other members of the team
Lewis, Forrest	8/27/10	1.4	\$	560.00	FDR	Analyze impact of closing of books and other elections under Reg.
Lewis, Forrest	0/2//10	1.4	Ţ	300.00	IDI	1.382-6 in relation to MLC tax return, write up memo for other
						team members
Lewis, Forrest	8/27/10	1.3	\$	520.00	FDR	Analyze impact of change in ownership rules disclosures under Reg.
•	, ,					1.382-11 in relation to MLC tax return, write up memo for other
						team members
Lewis, Forrest	8/28/10	1.7	\$	680.00	FDR	Complete technical review of federal return, add to Sig Items, sign
						off on Review notes
Eckles, Jeff	8/29/10	0.9	\$	351.00	FDR	Review consolidated Federal 1120
Aretz, Betsy	8/30/10	2.0	\$	360.00	FDR	Detail review Form 851 and Sch. K statements for B period federal
Democrature Cl	0/20/40	2.5	,	245.00	ED.2	consolidated tax return
Bonventre, Steven	8/30/10 8/30/10	2.5 0.6	\$ ¢	345.00	FDR	Review/respond on Greenway (PM) notes on 8858 and 1118
Bonventre, Steven	8/30/10	0.0	\$	82.80	FDR	Researching disclosure requirements (368-3)

Name	Date	Hours		Amt	Code	Description
Eckles, Jeff	8/30/10	0.6	\$	234.00	FDR	Teleconference w/ Zablocki (MLC) and Greenway (PM) re GM
						Europe reorg impact on US 8858; tax impact re. potential basis adj
						for 311 distribution by GMEH in A period; discuss possibility of
						electin gout of 901 foreign tax credit for B period; filing obligations
						for dormant FDEs
Eckles, Jeff	8/30/10	0.1	\$	39.00	FDR	Telecon w/ Greenway (PM) re restructuring memo and US impact
Greenway, Denise	8/30/10	1.1	\$	440.00	FDR	Review GM Europe restructuring memo provided by GM; compare
						to A period 8858; raise questions for review with Eckles/Zablocki re.
						311 distributions of Strasbourg and impact on US tax basis of
						branch assets; compare 8858 A period dividend to memo and raise
						questions re. 987 pools and whether E&P pools were cleared
Greenway, Denise	8/30/10	0.6	\$	240.00	FDR	Teleconference w/ Zablocki (MLC) and Eckles (PM) re GM Europe
						reorg impact on US 8858; tax impact re. potential basis adj for 311
						distribution by GMEH in A period; discuss possibility of election gout
						of 901 foreign tax credit for B period; filing obligations for dormant
Greenway, Denise	8/30/10	0.3	\$	120.00	FDR	FDEs Clear basic international notes re NSULC and basic disclosures in B
dieenway, Demse	0/30/10	0.5	ڔ	120.00	IDN	Period return
Greenway, Denise	8/30/10	0.1	\$	40.00	FDR	Finalize 8858/1118 conclusions for concurring review
Greenway, Denise	8/30/10	0.1	\$	40.00	FDR	Final discussion with Eckles re Documenting intl positions and
						clearing tax review notes
Greenway, Denise	8/30/10	0.1	\$	40.00	FDR	Telecon w/ Eckles (PM) re restructuring memo and US impact
Bonventre, Steven	8/31/10	2.9	\$	400.20	FDR	Review/respond to Eckles (PM) federal return review notes
Bonventre, Steven Bonventre, Steven	8/31/10 8/31/10	1.6 1.3	\$ \$	220.80 179.40	FDR FDR	Review/respond to Eckles (PM) federal return review notes Review/respond Aretz (PM) detail notes on 851 and federal return
bonventie, steven	0/31/10	1.5	ڔ	173.40	IDK	statements
Bonventre, Steven	8/31/10	1.1	\$	151.80	FDR	Review consolidated Federal 1120 and discussions with Eckles (PM)
Bonventre, Steven	8/31/10	0.5	\$	69.00	FDR	Discussion with Greenway (PM) on foreign forms and add'l follow
	- 1 1					up
Bonventre, Steven	8/31/10	0.2	\$	27.60	FDR	Phone conf with Eckles & Greenway (PM) re final open items on
Eckles, Jeff	8/31/10	1.1	\$	429.00	FDR	foreign disclosures and January memo v. final returns Review consolidated Federal 1120 and discussions with Bonventre
LCKIES, JEII	0/31/10	1.1	ڔ	429.00	IDK	(PM)
Eckles, Jeff	8/31/10	0.2	\$	78.00	FDR	Telecon with Greenway & Bonventre (PM) re final open items on
,						foreign disclosures and January memo v. final returns
Eckles, Jeff	8/31/10	0.2	\$	78.00	FDR	Discussion with Rinker (ECC) re dealership subsidiaries
Greenway, Denise	8/31/10	1.7	\$	680.00	FDR	Clear remaining tax notes - annotations and wp documentation
						added re. deduct v. credit foreign taxes, non-GAAP 8858 disclosures
						re OCI reporting; review January NSULC memo against US A Period
Greenway, Denise	8/31/10	0.5	\$	200.00	FDR	return provided by GM Discussion with Bonventre (PM) on foreign forms and add'l follow
J. 50	0,0=,=0	0.5	Ψ.			up
Greenway, Denise	8/31/10	0.2	\$	80.00	FDR	Telecon with Eckles/Bonventre re final open items on foreign
						disclosures and January memo v. final returns; email DCL question
	- 1 1					to Zablocki
Greenway, Denise	8/31/10	0.2	\$	80.00	FDR	Email DCL question to Zablocki (MLC)
Greenway, Denise	8/31/10	0.1	\$	40.00	FDR	Review Vector A Period 8858s;revioe dormant company filing procedure Announcement 2004-4; remail to Rick suggestion B
						Period dormant 8858s should be filed
Bonventre, Steven	9/1/10	1.6	\$	220.80	FDR	Determining and fixing e-file issues with federal consolidated tax
•			-			return (review of subsidiary dealership returns necessary to fix)
Bonventre, Steven	9/1/10	1.9	\$	262.20	FDR	Update DCL foreign entity disclosure, 332 disclosure based on
						Partner review, and 368-3 disclosure based on Zablocki (MLC)
						comments

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	9/1/10	0.2	\$	27.60	FDR	Changes to MEI federal income tax return and phone discussion with Zablocki (MLC)
Bonventre, Steven	9/1/10	0.7	\$	96.60	FDR	Changes to federal consolidated return and disclosures per Zablocki (MLC)
Bonventre, Steven	9/1/10	1.2	\$	165.60	FDR	Review/respond to Eckles (PM) notes re Federal return and disclosures
Bonventre, Steven	9/1/10	0.9	\$	124.20	FDR	Discussion with Greenway (PM) and completing DCL (dual
Eckles, Jeff	9/1/10	0.2	\$	78.00	FDR	consolidated loss) disclosure for foreign entities Discussion with Zablocki re B period tax returns
Greenway, Denise	9/1/10	0.2	\$	80.00	FDR	Discussion with Bonventre (PM) re: dual consolidated loss
Greenway, Denise	9/1/10	0.4	\$	160.00	FDR	Receive and review A Period Dual Consolidated Loss Statements from GM Staff; forward for update/inclusion in B Period return to Bonventre (PM)
Bonventre, Steven	9/2/10	0.6	\$	82.80	FDR	Assisting staff in preparation of MLC AL and WV income tax returns
Bonventre, Steven	9/2/10	0.8	\$	110.40	FDR	Prepare summary of consolidated federal tax return for new GM
						meeting
Bonventre, Steven	9/2/10	1.1	\$	151.80	FDR	Various changes to MLC federal return and disclosures per Eckles
Danuantra Stavan	0/2/10	0.6	\$	02.00	EDD	(PM) and Zablocki (MLC) Discussions with Morkel & Fakles (DM) to common and preferred
Bonventre, Steven	9/2/10	0.6	Ş	82.80	FDR	Discussions with Merkel & Eckles (PM) re common and preferred stock of MLC and efiling options
Eckles, Jeff	9/2/10	0.6	\$	234.00	FDR	Discussions with Merkel & Bonventre (PM) re common and
Foldos Joff	0/2/10	0.2	\$	117.00	EDD	preferred stock of MLC and efiling options
Eckles, Jeff	9/2/10	0.3		117.00	FDR	Work on Federal taxable income summary for MLC and subs
Lewis, Forrest	9/2/10	0.2	\$	80.00	FDR	Post docs to Caseware relating to tax return preparation
Merkel, Mike	9/2/10	0.6	\$	146.40	FDR	Discussion with Bonventre & Eckles (PM) re common and preferred stock of MLC and efiling options
Bonventre, Steven	9/3/10	1.1	\$	151.80	FDR	Changes to Strasbourg income tax return for DCL disclosure and
						alterations to MLC federal tax return for interest expense deduction
Bonventre, Steven	9/3/10	1.6	\$	220.80	FDR	Review/edit/respond to Eckles (PM) review notes on MLC
Donuentro Stavan	0/2/10	1 /	\$	193.20	EDB	consolidated federal tax return
Bonventre, Steven Eckles, Jeff	9/3/10 9/3/10	1.4 0.2	۶ \$	78.00	FDR FDR	Prepare for meeting with new GM- prepping summary schedules Comments provided to Dave Rinker re dealership tax returns
Bonventre, Steven	9/7/10	1.2	۶ \$	165.60	FDR	Review/edit/respond to Eckles (PM) review notes on MLC
bonventre, steven	3/1/10	1.2	Y	105.00	IDI	consolidated federal tax return
Bonventre, Steven	9/7/10	1.7	\$	234.60	FDR	Review/edit/respond to Eckles (PM) review notes on MLC
						consolidated federal tax return
Bonventre, Steven	9/7/10	2.6	\$	358.80	FDR	Edit federal consolidated return per Zablocki (MLC) (sch. K, various
Bonventre, Steven	9/7/10	2.9	\$	400.20	FDR	attachments, etc.) Update documentation for various changes to sig items, per Lewis,
bonventre, steven	3,7,10	2.3	Ψ	100.20		Eckles and Aretz (PM) notes
Eckles, Jeff	9/7/10	1.4	\$	546.00	FDR	Review Federal 1120
Bonventre, Steven	9/8/10	2.6	\$	358.80	FDR	Review/edit/respond to Eckles (PM) review notes on MLC
D	0/0/40	4.4		454.00	5 00	consolidated federal tax return
Bonventre, Steven	9/8/10	1.1	\$	151.80	FDR	Email Zablocki (MLC) updated tax returns and information and answering additional review notes per Eckles (PM)
Bonventre, Steven	9/8/10	1.9	\$	262.20	FDR	Prepare for meeting with new GM- review reconciliations, tax return information, notes and summary schedules
Eckles, Jeff	9/8/10	0.3	\$	117.00	FDR	Review Federal 1120
Eckles, Jeff	9/8/10		, \$	156.00	FDR	Review Federal taxable income summary to handout at meeting
_						with GM tax staff
Bonventre, Steven	9/9/10	0.7	\$	96.60	FDR	Meeting with Zablocki (MLC) and Eckles to prepare for meeting with
Bonventre, Steven	9/9/10	1.1	\$	151.80	FDR	GM tax staff Meeting with GM tax staff, Zablocki, Selzer, Hamilton & Eckles (PM)

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	9/9/10	0.4	\$	55.20	FDR	Meeting with Koch, Zablocki, Selzer, Hamilton (PM) and Eckles (PM)
						to review taxable income summary and discuss other tax issues
Eckles, Jeff	9/9/10	0.9	\$	351.00	FDR	Preparation for meeting with GM tax staff
Eckles, Jeff	9/9/10	0.7	\$	273.00	FDR	Meeting with Zablocki (MLC) and Bonventre (PM) to prepare for
						meeting with GM tax staff
Eckles, Jeff	9/9/10	1.1	\$	429.00	FDR	Meeting with GM tax staff, Zablocki, Selzer, Hamilton (MLC) and
Eckles, Jeff	9/9/10	0.4	\$	156.00	FDR	Bonventre (PM) Meeting with Koch, Zablocki, Selzer, and Hamilton (MLC) and
LCKIES, JEII	3/3/10	0.4	ڔ	130.00	IDN	Bonventre (PM) to review taxable income summary and discuss
						other tax issues
Bonventre, Steven	9/10/10	2.2	\$	303.60	FDR	Compiling federal return for processing, making final changes per
						Zablocki (MLC) and Eckles (PM) to complete federal consolidated
						return
Eckles, Jeff	9/11/10	0.6	\$	234.00	FDR	Review Federal 1120
Aretz, Betsy	9/13/10	0.9	\$	162.00	FDR	Qualify consolidated B period federal return for e-file and update
Danuantra Stavan	0/12/10	1 1	۲	102.20	EDD	eliminating entry for consolidated return
Bonventre, Steven	9/13/10	1.4	\$	193.20	FDR	Compile federal return for processing, making final changes per Zablocki (MLC) and Eckles (PM) to complete federal consolidated
						return
Rohlig, Scott	9/13/10	1.3	\$	111.80	FDR	Fix Federal MLC consolidated return for e-filing
Eckles, Jeff	9/14/10	0.2	\$	78.00	FDR	Correspondence with Tax processing (PM) re the tax processing of
,	, ,		·			the B period tax returns
Eckles, Jeff	9/14/10	1.4	\$	546.00	FDR	Meeting with Zablocki to review and sign tax returns
Eckles, Jeff	9/14/10	1.1	\$	429.00	FDR	Review and sign tax returns
Gove, Veronica	9/14/10	0.3	\$	24.00	FDR	Review completeness and prepare copies of Lexington Motors, Inc.
						Form 1120 and Ernie Pattie Pontiac, GMC 2009 Form 1120 for
						Zablocki (MLC)
Eckles, Jeff	9/15/10	0.9	\$	351.00	FDR	Meeting and discussions with Gove (MLC) re the filing of the B
Gove, Veronica	9/15/10	0.9	\$	72.00	FDR	period tax returns Meeting and discussions with Eckles (MLC) re the filing of the B
Gove, veronica	9/13/10	0.9	Ş	72.00	FDR	period tax returns
Gove, Veronica	9/15/10	1.6	\$	128.00	FDR	Review 505(b) letters and changes/additions to tax returns per
,	, ,		·			Eckles (PM) direction
Gove, Veronica	9/15/10	0.9	\$	72.00	FDR	Review completeness and prepare individual certify mail and return
						receipts for client-signed original returns for Lexington Motors, Inc.
						2009 Form 1120 and Ernie Patti Pontiac, GMC 2009 Form 1120
Gove, Veronica	9/20/10	0.3	\$	24.00	FDR	Check certified mail receipts re 1120 form
Eckles, Jeff	9/21/10	0.6	, \$	234.00	FDR	Review and filing of the Section 505(b) letters and tax returns with
Eckles, Jeff	3/21/10	0.0	Y	254.00	1 DIX	the IRS
Gove, Veronica	9/22/10	0.3	\$	24.00	FDR	Email Eckles 505(b) letter and first page of Form 1120 for Zablocki
						(MLC)
Gove, Veronica	9/22/10	0.2	\$	16.00	FDR	Prepare two copies of MLC & Subs Form 1120 and 505(b) letter and
	0 /0 = 1 : =	<i>-</i> -	_			certified mail for both
Gove, Veronica	9/27/10	0.6	\$	48.00	FDR	LeapFile e-mail Form F-1120 and CT-1120CR to Zablocki (MLC).
						Follow up email to Eckles (MLC)

Name	Date	Hours		Amt	Code	Description
Lewis, Forrest	8/2/10	0.2	\$	80.00	SLC	Review & respond to email from Eckles (PM) with instructions on
	- 1 - 1					more tax research needed for planning purposes on DIP facility
Lewis, Forrest	8/4/10 8/4/10	0.9 0.8	\$ \$	360.00 320.00	SLC SLC	Add to MBT tax planning memo, court case: Berkowitz Add to MBT tax planning memo, court case: Metropolitan, Family
Lewis, Forrest	0/4/10	0.8	Ş	320.00	SLC	Group, Tyler v Tomlinson
Lewis, Forrest	8/4/10	0.8	\$	320.00	SLC	Add to MBT tax planning memo, court case: Gilbert, Lantz, Dixie
						Dairies
Lewis, Forrest	8/4/10	0.7	\$	280.00	SLC	Add to MBT tax planning memo, court case: Hunt, Aronov, Wilbur,
Lewis, Forrest	8/5/10	0.9	\$	360.00	SLC	etc. Additions to MBT tax planning memo, court case: effect of no lien
201113, 1 011 030	0/3/10	0.5	Υ	300.00	320	on DIP facility, send to J Eckles, PM
Ruppal, Curtis	8/9/10	0.8	\$	280.00	SLC	Discussion with Eckles (PM) re Michigan business tax issues
Lewis, Forrest	8/11/10	0.4	\$	160.00	SLC	Review MBT tax planning in regard to DIP Facility as to who would
	21					report any COD, send findings to Eckles (PM)
Lewis, Forrest	8/11/10	0.4	\$	160.00	SLC	Review email from Ruppal (PM) on definition of gross receipts for
Ruppal, Curtis	8/11/10	1.3	\$	455.00	SLC	MBT for tax planning Draft written comments on Michigan Business Tax gross receipts
	5, ==, ==		,			consequences and issues for purposes of tax memorandum on DIP
						loan and forward to staff
Ruppal, Curtis	8/11/10	0.9	\$	315.00	SLC	Conf call w/ Zablocki (MLC) re potential Michigan Business Tax gross
Corrigan, Julie	8/12/10	0.2	\$	55.20	SLC	receipts consequences of DIP Follow up email re OH sales assessment re AG's acceptance &
Corrigan, June	0/12/10	0.2	Ţ	33.20	JLC	cancelled assessment
Lewis, Forrest	8/12/10	0.3	\$	120.00	SLC	Review/respond to email from Eckles (PM) re how to proceed on
						revisions to MBT planning
Lewis, Forrest	8/14/10	1.1	\$	440.00	SLC	Revise MBT planning memo to meld in comments from Ruppal (PM)
Lewis, Forrest Lewis, Forrest	8/15/10 8/15/10	0.8 0.2	\$ \$	320.00 80.00	SLC SLC	Final edits to MBT planning memo Forward MBT planning memo to Zablocki (MLC) with comments
Lewis, Forrest	0/13/10	0.2	Ş	80.00	SLC	Forward Wish planning memo to Zabiocki (WLC) with comments
Lewis, Forrest	8/19/10	0.1	\$	40.00	SLC	Reply to email from Zablocki (MLC) on changes to MBT planning
						memo
Lewis, Forrest	8/19/10	0.1	\$	40.00	SLC	Reply to email from Ruppal (PM) on changes to MBT planning
Lewis, Forrest	8/24/10	0.7	\$	280.00	SLC	memo Meet with Zablocki (MLC) on memo on DIP facility tax treatment
Lewis, Forrest	8/26/10	0.3	\$	120.00	SLC	Forward comments via email to Zablocki (MLC) and Eckles (MLC) re
Lewis, Forrest	0/20/10	0.5	Ţ	120.00	JLC	a specific paragraph in proposed tax provisions in Disclosure
						Statement which will affect tax planning and MBT tax return
						preparation
Lewis, Forrest	8/29/10	0.8	\$	320.00	SLC	Make changes to MBT gross receipts planning memo per Zablocki
Lauria Farrast	0/21/10	0.2	۲	120.00	SI C	(MLC) and send to him
Lewis, Forrest	8/31/10	0.3	\$	120.00	SLC	Phone conf with Zablocki (MLC) in preparation for mtg w/ Weil & Deloitte on 9/1
Lewis, Forrest	9/1/10	0.5	\$	200.00	SLC	Conference call with Zablocki (MLC), Ruppal (PM), and
,						representatives from Deliotte re DIP proceeds and related tax
						positions
Lewis, Forrest	9/1/10	0.2		80.00	SLC	Follow up to phone conf w/ Weil and Deloitte re Tax positions
Ruppal, Curtis	9/1/10	0.5	\$	175.00	SLC	Conference call with Zablocki (MLC), Lewis (PM), and
						representatives from Deliotte re DIP proceeds and related tax
Ruppal, Curtis	9/10/10	0.2	\$	70.00	SLC	positions Call with Zablocki (MLC) re DIP transactions and MBT gross receipts
- 12 F 207 Sec. 616	- / /	J. <u> </u>	т			tax positions
Ruppal, Curtis	9/10/10	0.2	\$	70.00	SLC	Call with Eckles (PM) re DIP transactions and MBT gross receipts tax
D 15	0/10/15			0= 00	C1 -	positions
Ruppal, Curtis	9/10/10	0.1	\$	35.00	SLC	Follow up call with Zablocki (MLC) re DIP transactions

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Name	Date	Hours		Amt	Code	Description
Merkel, Mike	6/1/10	2.1	\$	512.40	SLR	State Franchise Tax - Discussions with Hamilton & Zablocki (MLC),
ivierkei, iviike	0/1/10	2.1	Ş	312.40	JLN	and calculation of the tax due after research of outstanding shares
Merkel, Mike	6/1/10	1.1	\$	268.40	SLR	State Franchise Tax - calls to Corporations Division including M
ivierkei, iviike	0/1/10	1.1	ڔ	200.40	JLIN	Kramer (bankruptcy specialist) to discuss filing options
Markal Mika	6/2/10	0.2	\$	72.20	CLD	Assist Zablocki (MLC) with a response to a state tax notice
Merkel, Mike	6/3/10	0.3 0.5	۶ \$	73.20 122.00	SLR	• • •
Merkel, Mike	6/3/10	0.5	Ş	122.00	SLR	Receive dealership returns from Zablocki (MLC) and save for
Doot, Brian	6/9/10	2.7	\$	237.60	SLR	updating into consolidated tax return Prepare sales and use tax returns and 505b letters for 8 states
•						
Doot, Brian	6/9/10	2.9	\$	255.20	SLR	Prepare sales and use tax returns and 505b letters for 6 states
Doot, Brian	6/9/10	0.8	\$	70.40	SLR	Prepare sales and use tax returns and 505b letters for May
Doot, Brian	6/9/10	0.3	\$	26.40	SLR	Discuss sales/use tax returns with Merkel (PM)
Merkel, Mike	6/9/10	0.3	\$	73.20	SLR	Discuss sales/use tax returns for May with Brian Doot (P&M)
Doot, Brian	6/10/10	1.9	\$	167.20	SLR	Prepare monthly sales and use tax returns and 505b letters for May
Doot, Brian	6/10/10	0.2	\$	17.60	SLR	Discuss state advance payment with Merkel (PM)
Merkel, Mike	6/10/10	0.3	\$	73.20	SLR	Begin updating work program for State and Local Items
Merkel, Mike	6/10/10	0.2	\$	48.80	SLR	Discuss with Doot (PM) state advance payment requirements
Merkel, Mike	6/10/10	0.1	\$	24.40	SLR	Discuss state sales/use tax filing requirements with Zablocki (MLC)
Rohlig, Scott	6/10/10	0.6	\$	48.00	SLR	Prepare spreadsheet to track progress of entities
Merkel, Mike	6/11/10	1.7	\$	414.80	SLR	Continue preparation of work program for preparation of state
						returns
Merkel, Mike	6/11/10	2.9	\$	707.60	SLR	Prepare state sales/use tax returns and 505b letters for4 Dec 09',
						Jan 10', March 10' and April 10'
Merkel, Mike	6/13/10	0.9	\$	219.60	SLR	Finalize SALT portion of draft work program
Merkel, Mike	6/13/10	0.4	\$	97.60	SLR	Review letters to request relief from prepayment requirement for
						sales/use tax enacted by state
Doot, Brian	6/14/10	0.5	\$	44.00	SLR	Prepare letters to state dept of taxation re: accelerated payments
Merkel, Mike	6/14/10	1.8	\$	439.20	SLR	Review sales/use tax returns and 505b letters for various states
Merkel, Mike	6/14/10	2.7	\$	658.80	SLR	Review sales/use tax returns and 505b letters for various states
Merkel, Mike	6/14/10	0.2	\$	48.80	SLR	Discuss with Zablocki (MLC) proposed sale of French subsidiary and
Caldaa Jaff	C /1 F /1 O	2.0	۲.	1 121 00	CLD	MBT impact of the transaction
Eckles, Jeff	6/15/10	2.9	Ş	1,131.00	SLR	Meeting with Zablocki & Hamilton (MLC) and Merkel (PM) to review
						and discuss financial information related to preparation of the B
Eckles Joff	6/1E/10	0.4	ć	156.00	CLD	period tax returns Preparation of an agenda for the meeting with Zablocki and
Eckles, Jeff	6/15/10	0.4	\$	156.00	SLR	
Merkel, Mike	6/15/10	2.9	\$	707.60	SLR	Hamilton (MLC) Tax Planning meeting with Zablocki, Hamilton (MLC) and Eckles
ivierker, ivilke	0/13/10	2.5	Ş	707.00	JLN	
						(PM) to discuss preparation of 2009 B period returns, work program, and current issues
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Bensonhurst
Rohlig, Scott	6/15/10	0.9	ب \$	72.00	SLR	Tax return preparation - Champion MLC
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Northpoint MLC
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Carnahan Chevrolet
Rohlig, Scott	6/15/10	0.4	\$	32.00	SLR	Tax return preparation - Amherst
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Autocity
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Bennett
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Bensonhurst
Rohlig, Scott	6/15/10	1.1	\$	88.00	SLR	Tax return preparation - Champion MLC
Rohlig, Scott	6/15/10	0.8	\$	64.00	SLR	Tax return preparation - Northpoint MLC
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Carnahan Chevrolet
Rohlig, Scott	6/15/10	0.4	\$	32.00	SLR	Tax return preparation - Amherst
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Autocity
Rohlig, Scott	6/15/10	0.3	\$	24.00	SLR	Tax return preparation - Bennett
Doot, Brian	6/16/10	1.1	\$	96.80	SLR	Prepare monthly sales & use tax returns
Eckles, Jeff	6/16/10	0.2	\$	78.00	SLR	Discussion with Zablocki (MLC) re entity control list
Rohlig, Scott	6/16/10	0.3	\$	24.00	SLR	Tax return preparation - Millington Chevrolet
J,	, -,					

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Name	Date	Hours	Amt	Code	Description
Rohlig, Scott	6/16/10	0.4	\$ 32.00	SLR	Tax return preparation - MLC of Chicopee
Rohlig, Scott	6/16/10	0.2	\$ 16.00	SLR	Tax return preparation - GEM Motors
Rohlig, Scott	6/16/10	0.6	\$ 48.00	SLR	Tax return preparation - Jennings Motors
Rohlig, Scott	6/16/10	0.4	\$ 32.00	SLR	Tax return preparation - Oakland Automotive Center
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Lowell MLC
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Metro Chevrolet
Rohlig, Scott	6/16/10	0.4	\$ 32.00	SLR	Tax return preparation - Joseph Motors
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Miracle Mile Chevrolet
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Rancho Mirada
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Pacific Dealership Group
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Park Plaines Chevrolet
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Peninsula MLC
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Pontiac Buick GMC
Rohlig, Scott	6/16/10	0.2	\$ 16.00	SLR	Tax return preparation - Port Arthur Chevrolet
Rohlig, Scott	6/16/10	0.2	\$ 16.00	SLR	Tax return preparation - Westminster
Rohlig, Scott	6/16/10	0.4	\$ 32.00	SLR	Tax return preparation - Tracy Pontiac GMC
Rohlig, Scott	6/16/10	0.2	\$ 16.00	SLR	Tax return preparation - Walsh MLCT
Rohlig, Scott	6/17/10	0.8	\$ 64.00	SLR	Dealership returns
Rohlig, Scott	6/18/10	0.3	\$ 24.00	SLR	Tax return preparation - Washington MLCT
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Martino Buick GMC
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Frontier Chevrolet
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Valley Stream Automotive
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Tampa Bay MLCT
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Douglaston Chevrolet
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Gilroy Chevrolet
Rohlig, Scott	6/18/10	0.3	\$ 24.00	SLR	Tax return preparation - Simpsonville Chevrolet
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Leo Steck Saturn
Rohlig, Scott	6/18/10	0.2	\$ 16.00	SLR	Tax return preparation - Trenton Chevrolet
Rohlig, Scott	6/18/10	0.3	\$ 24.00	SLR	Tax return preparation - Fernandez MLC
Merkel, Mike	6/23/10	0.6	\$ 146.40	SLR	Assist preparer with state franchise tax returns
Merkel, Mike	6/23/10	2.7	\$ 658.80	SLR	State Franchise tax return updates for MLC, Encore, and SDC
Merkel, Mike	6/23/10	0.9	\$ 219.60	SLR	Research state annual report filings, gather information on entities
					previously registered, and discussion of additional information from
					Zablocki (MLC)
Strycharz, Jon	6/25/10	0.8	\$ 67.20	SLR	Tax preparation for MLC return
Strycharz, Jon	6/25/10	8.0	\$ 67.20	SLR	Tax preparation for ENCORE return
Strycharz, Jon	6/25/10	0.8	\$ 67.20	SLR	Tax preparation for SDC return
Merkel, Mike	6/26/10	0.7	\$ 170.80	SLR	Review and finalize SDC state franchise tax return
Merkel, Mike	6/26/10	1.1	\$ 268.40	SLR	Review and finalize Encore state franchise tax return
Merkel, Mike	6/26/10	1.6	\$ 390.40	SLR	Review and finalize MLC state franchise tax return
Rohlig, Scott	6/30/10	0.3	\$ 24.00	SLR	Updating Status Sheet for state returns
Shounia, Ricky	6/30/10	1.1	\$ 71.50	SLR	Tax return preparation - Torrance
Shounia, Ricky	6/30/10	1.3	\$ 84.50	SLR	Tax return preparation - Cobb
Merkel, Mike	7/7/10	0.8	\$ 208.00	SLR	Update state and local portion of work program based on notes
					from prior meeting
Merkel, Mike	7/7/10	2.1	\$ 546.00	SLR	Prepare separate list of state and local documents needed from the
					client for tax preparation for mtg
Merkel, Mike	7/12/10	0.2	\$ 52.00	SLR	Review email of liability from Zablocki (MLC) and begin preparation
					of June returns
Doot, Brian	7/14/10	0.8	\$ 86.40	SLR	Prepare June Sales/Use Tax Returns & 505B letter for AL
Doot, Brian	7/14/10	0.7	\$ 75.60	SLR	Prepare June Sales/Use Tax Returns & 505B letter for DE
Doot, Brian	7/14/10	0.8	\$ 86.40	SLR	Prepare June Sales/Use Tax Returns & 505B letter for IN
Doot, Brian	7/14/10	0.9	\$ 97.20	SLR	Prepare June Sales/Use Tax Returns & 505B letter for IL
Doot, Brian	7/14/10	0.9	\$ 97.20	SLR	Prepare June Sales/Use Tax Returns & 505B letter for KS
Doot, Brian	7/14/10	8.0	\$ 86.40	SLR	Prepare June Sales/Use Tax Returns & 505B letter for LA
Doot, Brian	7/14/10	0.8	\$ 86.40	SLR	Prepare June Sales/Use Tax Returns & 505B letter for MA

Name	Date	Hours		Amt	Code	Description
Corrigan, Julie	7/15/10	0.9	\$	248.40	SLR	Sales tax assessment (OH) and discussions with client
Doot, Brian	7/15/10	1.2	\$	129.60	SLR	Prepare June Sales/Use Tax Returns & 505B letter for MI
Doot, Brian	7/15/10	0.8	\$	86.40	SLR	Prepare June Sales/Use Tax Returns & 505B letter for NJ
Doot, Brian	7/15/10	1.1	\$	118.80	SLR	Prepare June Sales/Use Tax Returns & 505B letter for NY
Doot, Brian	7/15/10	1.1	\$	118.80	SLR	Prepare June Sales/Use Tax Returns & 505B letter for OH
Merkel, Mike	7/15/10	2.3	\$	598.00	SLR	Review sales-use tax returns for AL (2), DE, IL, IN, KS (2), LA (4), MA,
	, ==, ==		,			MI
Merkel, Mike	7/15/10	2.1	\$	546.00	SLR	Review sales-use tax returns for MO (2), OH (2), NJ, NY, PA, VA (2),
,			·			WI
Doot, Brian	7/16/10	0.9	\$	97.20	SLR	Prepare June Sales/Use Tax Returns & 505B letter for PA
Doot, Brian	7/16/10	0.7	\$	75.60	SLR	Additional preparation re various June Sales and Use Tax Returns
Merkel, Mike	7/19/10	0.3	\$	78.00	SLR	Follow up on sales-use tax returns as well as the state and local tax
	, ==, ==		•			return information request with Zablocki (MLC)
Merkel, Mike	7/19/10	0.4	\$	104.00	SLR	Update work plan for state and local tax returns
Merkel, Mike	7/19/10	0.6	\$	156.00	SLR	Review sales/use direct pay permit cancellation letters and revise
Merkel, Mike	7/19/10	0.8	\$	208.00	SLR	Review sales/use calendar and identify other returns that can be
,	, ,		·			cancelled/withdrawn & called Zablocki (MLC) to discuss
Merkel, Mike	7/20/10	1.9	\$	494.00	SLR	Research cancellation of sales/use tax in VA including phone call to
WICH KEI, WIIKE	7/20/10	1.5	Y	454.00	JLIN	VA Dept of Taxation and finalize letter to cancel account
Merkel, Mike	7/20/10	0.9	\$	234.00	SLR	AL sales/use tax accounts and file forms to cancel
Merkel, Mike	7/20/10	0.9	۶ \$	104.00	SLR	Call MO Dept of Revenue to discuss closing of use tax account
•						
Corrigan, Julie	7/21/10	1.2	\$	331.20	SLR	OH assessment research w/ Bankruptcy division, provide support,
Caldon Joff	7/22/10	0.3	۲.	70.00	CLD	UT filings, emails & discussion w/ client
Eckles, Jeff	7/22/10	0.2	\$	78.00	SLR	Discuss state return w/ Merkel (PM)
Merkel, Mike	7/22/10	0.2	\$	52.00	SLR	Discuss state return w/ Eckles (PM)
Merkel, Mike	8/4/10	0.3	\$ \$	78.00	SLR SLR	Review NY sales/use tax notice
Bonventre, Steven	8/6/10	0.3		41.40		Discussion w/ Merkel (PM) re status of state and local returns
Clark, Janisse	8/6/10	2.6	\$	169.00	SLR	Assist in preparing sales/use tax returns
Doot, Brian	8/6/10	0.7	\$	75.60	SLR	Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/6/10	0.4	\$	104.00	SLR	Research CAT tax gross receipts definition and exclusions
Merkel, Mike	8/6/10	0.2	\$	52.00	SLR	Discuss CAT return w/ Zablocki (MLC)
Merkel, Mike	8/8/10	0.3	\$	78.00	SLR	Discuss state filing unitary/combined groups w/ Zablocki (MLC) and
Abdallah Duwasi	0/0/10	2.2	۲.	200.00	CLD	review unitary combined schedule
Abdallah, Rumzei	8/9/10	3.2	\$	396.80	SLR	Prepared Michigan Business Tax template for MLC consolidated
						return, gathered and populated information for first group of
Abdallah Dumasi	0/10/10	2.5	Ļ	210.00	CLD	dealership subsidiaries (group 1 out of 3)
Abdallah, Rumzei	8/10/10	2.5	\$	310.00	SLR	Prepared Michigan Business Tax template for MLC consolidated
						return, gathered and populated information for first group of
Clark, Janisse	8/10/10	0.8	\$	52.00	SLR	dealership subsidiaries (group 1 out of 3) Assist in preparing sales/use tax returns
Clark, Janisse Clark, Janisse	8/10/10	0.8	۶ \$	45.50	SLR	Assist in preparing sales/use tax returns Assist in preparing sales/use tax returns & 505b letters
Doot, Brian	8/10/10	1.1	ب \$	118.80	SLR	Prepare sales and use tax returns and 505b letters for July
Abdallah, Rumzei	8/10/10	1.6	ب \$	198.40	SLR	Gather and populate information for first group of dealership
Abdullari, Rumzer	0/11/10	1.0	Y	150.40	JLIN	subsidiaries (group 3 out of 3)
Abdallah, Rumzei	8/11/10	1.4	\$	173.60	SLR	Prepare Michigan Business Tax template for MLC consolidated
Abdullarly Rullizer	0, 11, 10		Υ	175.00	JLIN	return
Merkel, Mike	8/11/10	2.7	\$	702.00	SLR	Review sales/use tax returns for DE, IL, IN, KS, LA, MA, MI, MO, NY,
mer nery mine	3, 22, 23		Ψ.	. 02.00	0	PA, VA & WI
Abdallah, Rumzei	8/12/10	1.2	\$	148.80	SLR	Preparation of MLC separate return – MD Income Tax – 500
Abdallah, Rumzei	8/12/10	1.1	\$	136.40	SLR	Preparation of MLC separate return – Alabama business privilege
	-,, 10		~			return CPT
Abdallah, Rumzei	8/12/10	0.9	\$	111.60	SLR	Preparation of MLC separate return – DC corporation franchise tax
- ,	, ,	J	•			return D-20
Abdallah, Rumzei	8/12/10	0.8	\$	99.20	SLR	Preparation of MLC separate return – BOE Fayette County Income
,		_		-		Tax

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Name	Date	Hours		Amt	Code	79 Of 100 Description
Abdallah, Rumzei	8/12/10	0.3	\$	37.20	SLR	Discussion with Bonventre and Merkel (PM) re preparation of MLC
	- 4: - 4: -					separate returns with 9/15 deadlines
Bonventre, Steven	8/12/10	0.3	\$	41.40	SLR	Discussion with Rumzei and Merkel (PM) re preparation of MLC
Doot, Brian	8/12/10	1.1	\$	118.80	SLR	separate returns with 9/15 deadlines Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/12/10	1.8	\$	468.00	SLR	Revise MI & NY and forward to MLC for preparation of check
e.ne.,e	0, 12, 10	0	Ψ.		0	requests
Merkel, Mike	8/12/10	0.4	\$	104.00	SLR	Phone call to state of OH to inquiry about erroneously closed sales
						tax account to reopen
Merkel, Mike	8/12/10	0.3	\$	78.00	SLR	Discuss Apportionment & preparation of tax returns w/ Rumzei &
						Bonventre (PM) to assist with preparation of state returns
Abdallah, Rumzei	8/13/10	0.7	\$	86.80	SLR	Preparation of MLC separate return – OK Annual Franchise Tax
D D .	0/42/40	0.6		64.00	CL D	return form 200
Doot, Brian Merkel, Mike	8/13/10 8/13/10	0.6 0.9	\$ \$	64.80 234.00	SLR SLR	Prepare sales and use tax returns and 505b letters for July Draft letter to reopen erroneously closed sales tax account and fax
ivierker, ivilke	0/13/10	0.9	Ş	234.00	SLN	to OH Dept and update Zablocki (MLC) on status of outstanding
						returns
Abdallah, Rumzei	8/15/10	1.3	\$	161.20	SLR	Preparation of MLC separate return – Arkansas Corporation Income
,	, ,		·			Tax return form 100CT
Abdallah, Rumzei	8/16/10	1.5	\$	186.00	SLR	Preparation of separate tax return - NJ Corporation Business Tax
						Return
Abdallah, Rumzei	8/16/10	1.2	\$	148.80	SLR	Preparation of separate tax return - MLC - OH FAIRFIELD INCOME
	2/12/12		_			TAX
Abdallah, Rumzei	8/16/10	1.1	\$	136.40	SLR	Preparation of separate tax return - MEI - MO Corporation
Abdallah, Rumzei	8/16/10	1.1	\$	136.40	SLR	Franchise Tax Schedule Preparation of separate tax return - OH AKRON INCOME TAX
Abdallah, Rumzei	8/16/10	1.0	ب \$	124.00	SLR	Preparation of separate tax return - CIT ARROW INCOME TAX Preparation of separate tax return - LA Corporate Income and
Abdullari, Marrizer	0/10/10	1.0	Y	124.00	JEIN	Franchise Tax Return
Abdallah, Rumzei	8/16/10	0.9	\$	111.60	SLR	Preparation of separate tax return - HI Corporation Income Tax
						Return
Abdallah, Rumzei	8/16/10	0.9	\$	111.60	SLR	Preparation of separate tax return - OH BLUE ASH INCOME TAX
Abdallah, Rumzei	8/16/10	0.8	\$	99.20	SLR	Preparation of separate tax return - ENCORE - OK Annual Franchise
						Tax Return
Bonventre, Steven	8/16/10	2.9	\$	400.20	SLR	Detail review of AL Business Privilege tax and DC corporate
Deminantus Charles	0/10/10	17	۲.	224.60	CLD	franchise tax return
Bonventre, Steven	8/16/10	1.7	\$	234.60	SLR	Detail review of Fayette County Income tax, Fairfield OH, ENCORE
Bonventre, Steven	8/16/10	1.6	\$	220.80	SLR	OK franchise tax, and MEI MO corporate franchise tax returns Detail review of MD Income tax and OK annual franchise tax returns
Bonventre, Steven	8/16/10	0.3	\$	41.40	SLR	Discussion with Merkel (PM) re state and local issues
Doot, Brian	8/16/10	0.9	\$	97.20	SLR	Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/16/10	0.9	\$	234.00	SLR	Confirm DE gross receipts impact of plant sale in DE based on
						Zablocki (MLC) inquiry
Merkel, Mike	8/16/10	0.6	\$	156.00	SLR	Review OH sales/use tax return, payment voucher and forward to
						Zablocki (MLC) for payment
Merkel, Mike	8/16/10	0.4	\$	104.00	SLR	Review KS sales/use tax returns, 505b letters, and forward to
NA-whal NAtha	0/16/110	0.2	,	70.00	CLD	processing
Merkel, Mike Abdallah, Rumzei	8/16/10 8/17/10	0.3 1.5	\$ \$	78.00 186.00	SLR SLR	Discuss unitary vs. combined filing w/ Bonventre (PM)
Abuallati, Kullizei	6/17/10	1.5	Ş	100.00	SLN	Preparation of separate tax return - DE Corporation Income Tax Return
Abdallah, Rumzei	8/17/10	1.2	\$	148.80	SLR	Preparation of separate tax return - OH BROOK PARK INCOME TAX
Abdallah, Rumzei	8/17/10	1.2	\$	148.80	SLR	Preparation of separate tax return - OH CINCINNATI INCOME TAX
Abdallah, Rumzei	8/17/10	1.2	\$	148.80	SLR	Preparation of separate tax return - OH NORWOOD INCOME TAX
Abdallah, Rumzei	8/17/10	0.9	\$	111.60	SLR	Preparation of separate tax return - CITY OF EUCLID INC TAX
	-,, 10	3.3	7		J-11	RETURN
Abdallah, Rumzei	8/17/10	0.9	\$	111.60	SLR	Preparation of separate tax return - OH HUBBARD INCOME TAX
Abdallah, Rumzei	8/17/10	0.9	\$	111.60	SLR	Preparation of separate tax return - OH ONTARIO INCOME TAX
in a surface of the s	-,, 10	3.3	7			application of the parameters of the control of the

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NameDateHoursAmtCodeDescriptionAbdallah, Rumzei8/17/100.7\$ 86.80SLRPreparation of separate tax return - OH CLEBonventre, Steven8/17/103.1\$ 427.80SLRDetail review of HI income tax, LA Corporate	EVELAND INCOME TAX
	e income and franchise
tax, and Akron OH income tax returns	
Bonventre, Steven 8/17/10 2.9 \$ 400.20 SLR Detail review of Ontario, Parma, Sharonville	e, Columbus and Dayton
OH income tax returns	•
Bonventre, Steven 8/17/10 1.8 \$ 248.40 SLR Detail review of NJ Corporation Business Ta	x return and reading NJ
tax instructions (to review for filing info, att	tachments, and
additional disclosures)	
Fulton, Cathy 8/17/10 0.2 \$ 16.00 SLR Completeness review and FedEx Returns	
Kuchera, Barb 8/17/10 0.2 \$ 16.00 SLR Completeness review and Fed Ex Returns	
Merkel, Mike 8/17/10 0.2 \$ 52.00 SLR Assist w/ OH city returns	
Abdallah, Rumzei 8/18/10 1.9 \$ 235.60 SLR Preparation of separate tax return - PA Corp	
Abdallah, Rumzei 8/18/10 1.1 \$ 136.40 SLR Preparation of separate tax return - OH PAF	
Abdallah, Rumzei 8/18/10 1.1 \$ 136.40 SLR Preparation of separate tax return - OH SHA Abdallah, Rumzei 8/18/10 0.8 \$ 99.20 SLR Preparation of separate tax return - OH COL	
Abdallah, Rumzei 8/18/10 0.8 \$ 99.20 SLR Preparation of separate tax return - OH DAN	
Bonventre, Steven 8/18/10 3.1 \$ 427.80 SLR Detail review of Blue Ash income tax, Brook	
Cincinnati income tax, Cleveland income tax	
Hubbard income tax, and Norwood income Bonventre, Steven 8/18/10 2.7 \$ 372.60 SLR Detail review of Kettering, Lordstown, Mora	
Bonventre, Steven 8/18/10 2.7 \$ 372.60 SLR Detail review of Kettering, Lordstown, Mora Toledo OH income tax returns	airie, KiTA, Sprillguale, &
Bonventre, Steven 8/18/10 1.9 \$ 262.20 SLR Detail review of DE corporation income tax	return and reading DF
tax instructions (to review for filing info, att	-
additional disclosures)	deninients, and
McDoniel, Chris 8/18/10 0.8 \$ 86.40 SLR Prepare Single State returns for Sub entities	S
Merkel, Mike 8/18/10 0.2 \$ 52.00 SLR Consolidate return issues including treatme	
disregarded entities	· ·
Abdallah, Rumzei 8/19/10 1.2 \$ 148.80 SLR Preparation of separate tax return - OH LOF	RDSTOWN INCOME TAX
Abdallah, Rumzei 8/19/10 1.2 \$ 148.80 SLR Preparation of separate tax return - OH MO	PRAINE INCOME TAX
Abdallah, Rumzei 8/19/10 1.2 \$ 148.80 SLR Preparation of separate tax return - OH WE	ST CAROLLTON INCOME
TAX	
Abdallah, Rumzei 8/19/10 1.1 \$ 136.40 SLR Preparation of separate tax return - OH VAN	NDALIA INCOME TAX
Abdallah, Rumzei 8/19/10 0.9 \$ 111.60 SLR Preparation of separate tax return - OH KET	TERING INCOME TAX
Abdallah, Rumzei 8/19/10 0.9 \$ 111.60 SLR Preparation of separate tax return - OH SPR	RINGDALE INCOME TAX
Abdallah, Rumzei 8/19/10 0.9 \$ 111.60 SLR Preparation of separate tax return - OH TOL	LEDO INCOME TAX
Abdallah, Rumzei 8/19/10 0.8 \$ 99.20 SLR Preparation of separate tax return - OH RITA	A INCOME TAX
Abdallah, Rumzei 8/19/10 0.7 \$ 86.80 SLR Preparation of separate tax return - OH WA	ARREN INCOME TAX
Bonventre, Steven 8/19/10 3.1 \$ 427.80 SLR Detail review of PA income tax, SAT LLC AL F	Business Privilege tax,
SCHO GA corporation tax, and SDC AL Busin	ness Privilege tax returns
Bonventre, Steven 8/19/10 2.3 \$ 317.40 SLR Detail review of SDC MO corporation franch	
Corporation business tax, SDC OK franchise	tax, and SDC PA
corporate tax returns	
Bonventre, Steven 8/19/10 1.9 \$ 262.20 SLR Detail review of Vandalia, Warren and West	t Carrollton OH income
tax returns	
McDoniel, Chris 8/19/10 1.6 \$ 172.80 SLR Prepare NJ Individual Return McDoniel, Chris 8/19/10 1.2 \$ 129.60 SLR Prepare PA prep and Individual Return	
McDoniel, Chris 8/19/10 1.2 \$ 129.60 SLR Prepare PA prep and Individual Return Merkel, Mike 8/19/10 0.1 \$ 26.00 SLR Assist w/ filing requirements and discuss pro	onerty tay
apportionment method	operty tax
Abdallah, Rumzei 8/20/10 1.5 \$ 186.00 SLR Preparation of separate tax return - PA PHIL	LADELPHIA INCOME TAX
Abdallah, Rumzei 8/20/10 1.1 \$ 136.40 SLR Preparation of separate tax return - SATLLC	
Tax Initial Privilege Tax Return (Pass-Throug	-
Abdallah, Rumzei 8/20/10 1.1 \$ 136.40 SLR Preparation of separate tax return - SDC - A	
Return	

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Name	Date	Hours	-	Amt	Code	Description
Abdallah, Rumzei	8/20/10	1.1	\$	136.40	SLR	Preparation of separate tax return - SDC - MO Corporation
						Franchise Tax Schedule
Abdallah, Rumzei	8/20/10	0.9	\$	111.60	SLR	Preparation of separate tax return - SCHO - GA Corporation Tax
						Return
Abdallah, Rumzei	8/20/10	0.9	\$	111.60	SLR	Preparation of separate tax return - SDC - NJ Corporation Business
						Tax Return
Bonventre, Steven	8/20/10	2.8	\$	386.40	SLR	Preparing 505b disclosure attachment for Fayette County Income
						tax, OH Fairfield, ENCORE OK franchise tax, and MEI MO corporate
						franchise tax returns in response to Merkel (PM) review notes
Bonventre, Steven	8/20/10	2.7	\$	372.60	SLR	Prepare 505b disclosure attachment for AL Business Privilege tax,
						DC corporate franchise tax, MD Income tax & OK annual franchise
						tax returns per Merkels review notes
Bonventre, Steven	8/20/10	0.9	\$	124.20	SLR	Preliminary preparation of consolidated federal disclosures and
,			·			detail review of consolidated M-3 for federal income tax return
Abdallah, Rumzei	8/23/10	1.2	\$	148.80	SLR	Preparation of separate tax return - SDC - OK Annual Franchise Tax
Abuallari, Kuriizei	8/23/10	1.2	۲	140.00	JLIN	Return
Abdallah Rumzoi	8/23/10	0.8	\$	99.20	SLR	Preparation of separate tax return - SDC - PA Corporate Tax Report
Abdallah, Rumzei						·
Bonventre, Steven	8/23/10	3.1	\$	427.80	SLR	Prepare 505b disclosure attachment for HI income tax, LA
						Corporate income & franchise tax, and Akron, Ontario, Parma,
						Sharonville, Columbus and Dayton OH income tax returns in
	0 /0 0 / 1 0					response to Merkel (PM) review notes
Bonventre, Steven	8/23/10	1.1	\$	151.80	SLR	Prepare 505b disclosure attachment for NJ Business tax and DE
						corporation income tax returns per Merkel (PM) notes
McDoniel, Chris	8/23/10	0.3	\$	32.40	SLR	MLC PA & NJ Updates
Merkel, Mike	8/23/10	0.3	\$	78.00	SLR	Assist w/ state return informational questions and entity filing
	- 1 1					requirements
Abdallah, Rumzei	8/24/10	3.1	\$	384.40	SLR	Entered Michigan MBT unitary data into tax return software for first
	0/24/40	• •		252.60	61.5	group of entities
Abdallah, Rumzei	8/24/10	2.9	\$	359.60	SLR	Entered Michigan MBT unitary data into tax return software for
	0.10 . 1 . 0					dealership entities
Bonventre, Steven	8/24/10	2.1	\$	289.80	SLR	Prepare 505b disclosure attachment for Blue Ash, Brook Park,
						Cincinnati, Cleveland & Euclid OH income tax returns per Merkel
	0.40=4+0					(PM) notes
Abdallah, Rumzei	8/25/10	3.2	\$	396.80	SLR	Entered dealership data into tax return software for South Carolina
	0/25/40			105.40	61.5	SC1120 Consolidated return
Abdallah, Rumzei	8/25/10	1.1	\$	136.40	SLR	Entered MLC data into tax return software for South Carolina SC
	- 1 1 -					1120 Consolidated return
Bonventre, Steven	8/25/10	1.2	\$	165.60	SLR	Prepare 505b disclosure attachment for Kettering, Lordstown,
						Moraine, RITA, Springdale, and Toledo OH income tax returns per
						Merkel (PM) review notes
Merkel, Mike	8/25/10	0.2	\$	52.00	SLR	Apportionment and intercompany eliminations on returns
Bonventre, Steven	8/26/10	0.8	\$	110.40	SLR	Review Greenway (PM) notes re 8858 and 1118
McDoniel, Chris	8/26/10	3.9	\$	421.20	SLR	Prepare AL Consolidated Returns
McDoniel, Chris	8/26/10	3.7	\$	399.60	SLR	Prepare GA Consolidated Returns
Merkel, Mike	8/26/10	3.4	\$	884.00	SLR	Review MLC separate returns in MD, AR, HI, LA and PA
Merkel, Mike	8/26/10	3.2	\$	832.00	SLR	Review MLC separate returns in AL, DC, DE, KYC and Fayette
Merkel, Mike	8/26/10	1.2	\$	312.00	SLR	Prepare and send DE 2nd payment voucher
Merkel, Mike	8/26/10	0.8	\$	208.00	SLR	Prepare IL withdrawal for ELMO leasing III
Merkel, Mike	8/26/10	0.8	\$	208.00	SLR	Review ENCORE OK return and update
Merkel, Mike	8/26/10	0.7	\$	182.00	SLR	Research annual report status on IL SOS website and send copies of
						revocation to Zablocki (MLC) to confirm returns do not need to be
						filed for Saturn or SDC
Merkel, Mike	8/26/10	0.3	\$	78.00	SLR	Research OK annual report status for ENCORE and forward status to
						Zablocki (MLC)

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Name	Date	Hours		Amt	Code	82 OT 100 Description
Bonventre, Steven	8/27/10	2.6	\$	358.80	SLR	Detail review of Michigan Business tax input sheet for 72 subsidiary
Bonventre, Steven	0/2//10	2.0	Ş	336.60	SLN	dealership entities included in consolidated federal income tax
						return
Bonventre, Steven	8/27/10	2.3	\$	317.40	SLR	Prepare 505b disclosure attachment for Vandalia, Warren, West
						Carrollton & Hubbard OH income tax, and OH Norwood income tax
D	0/27/40	4.2		470.40	CL D	returns
Bonventre, Steven	8/27/10	1.3	\$	179.40	SLR	Assisting staff in preparation of consolidated federal disclosures and detail review of consolidated M-3 for federal income tax return
						detail review of consolidated IVI-3 for rederal income tax return
McDoniel, Chris	8/27/10	3.6	\$	388.80	SLR	Prepare MS Consolidated Returns
McDoniel, Chris	8/27/10	3.2	\$	345.60	SLR	Prepare RI Consolidated Returns
Bonventre, Steven	8/30/10	2.7	\$	372.60	SLR	Follow up on Merkel (PM) tax notes on state and local returns and
						beginning detail of consolidated state returns
Bonventre, Steven	8/30/10	0.4	\$	55.20	SLR	Assisting staff in preparation of 505b disclosures for all
						consolidated/combined state returns and researching necessary
McDoniel, Chris	8/30/10	2.6	\$	280.80	SLR	attachments for consolidated state income tax returns Prepare SC Consolidated Returns
McDoniel, Chris	8/30/10	2.4	ب \$	259.20	SLR	Research & updates to MS consolidated returns
McDoniel, Chris	8/30/10	2.3	\$	248.40	SLR	Prepare WV Consolidated Returns
Merkel, Mike	8/30/10	1.8	\$	468.00	SLR	Review NJ and OK returns
McDoniel, Chris	8/31/10	0.6	\$	64.80	SLR	Consolidated State Returns Research
Merkel, Mike	8/31/10	2.6	\$	676.00	SLR	Review MLCs distribution corporation NJ CBT-100, OK Franchise,
	0/0///0		_			and PA RCT-101 returns
Merkel, Mike	8/31/10	2.1	\$	546.00	SLR	Review MLCs distribution corporation franchise returns for AL PPT,
Merkel, Mike	8/31/10	0.8	\$	208.00	SLR	LA CIFT-620 and MO Review MLC cars overseas holding GA return and update
Merkel, Mike	8/31/10	0.8	ب \$	182.00	SLR	Review Motor Enterprises Inc MO franchise sales tax return and
Werker, winke	0,31,10	0.7	Ψ	102.00	32.1	update
Bonventre, Steven	9/2/10	2.4	\$	331.20	SLR	Follow-up and edit per Merkel (PM) notes on MLCS Distribution AL
						PPT, LA CIFT-620, MO FT, NJ CBT-100, OK 215, and PA RCT-101 tax
						returns
Bonventre, Steven	9/2/10	2.1	\$	289.80	SLR	Review filing instructions and assisting staff in preparation of WV
Bonventre, Steven	9/2/10	2.3	\$	317.40	SLR	CNF 120, MS 83-105, AL 20C, and GA 600 tax returns Review filing instructions and assisting staff in preparation of RI
bonventre, steven	3/2/10	2.3	ڔ	317.40	JLIN	Business Corp, and SC C Corp corporate and franchise tax returns
						business corp, and see ecorp corporate and transmise tax returns
Merkel, Mike	9/2/10	1.1	\$	268.40	SLR	Clear review notes on MLC returns for LA, Philly, and PA returns,
						review 505B letters, and update
Merkel, Mike	9/2/10	2.6	\$	634.40	SLR	Clear review notes on MLDC returns for AL, LA, MO, NJ, OK, PA,
	0 /0 /4 0	4.0		247.20	G. D.	review 505B letters, and update
Merkel, Mike	9/2/10	1.3	\$	317.20	SLR	Clear notes on MLC NJ and OK returns, prepare cover letters for
Merkel, Mike	9/2/10	0.6	\$	146.40	SLR	returns, and print for processing MLC CARS Overseas GA clear review notes, update tax trax, and
WICHKEI, WIIKE	3/2/10	0.0	Ţ	140.40	JLIN	forward to processing, update 505B letter for return
Merkel, Mike	9/2/10	0.6	\$	146.40	SLR	Encore OK return - clear review notes, update tax trax, and forward
						to processing after Update 505B letter for return
Merkel, Mike	9/2/10	2.4	\$	585.60	SLR	MLC Clear review notes on DC, DE, KYC Fayette, MD, AR, and HI
	- 1- 1					returns along with review and update of 505B letters
Rohlig, Scott	9/2/10	1.4	\$	120.40	SLR	Prepare combined state returns for New Mexico
Bonventre, Steven	9/3/10	1.9	\$	262.20	SLR	Review filing instructions and assisting staff in preparation of NM
Arotz Potcy	9/4/10	0.6	\$	108.00	SLR	CIT-1 and researching filing instructions and e-file issues Review consolidated B period state tax general information and GA
Aretz, Betsy	9/4/10	0.6	Ş	106.00	SLN	return
Aretz, Betsy	9/7/10	0.4	\$	72.00	SLR	Review consolidated B period state tax general information and GA
,,	, ,		•			return
Aretz, Betsy	9/7/10	1.4	\$	252.00	SLR	Detail review consolidated B period state tax returns - GA, MS, RI
Aretz, Betsy	9/7/10	1.6	\$	288.00	SLR	Detail review consolidated B period state tax returns - SC, AL, WV

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Name	Date	Hours		Amt	Code	Description
Bonventre, Steven	9/7/10	0.6	\$	82.80	SLR	Assist staff in preparation of MLC SC and GA income tax returns
McDoniel, Chris	9/7/10	0.6	\$	64.80	SLR	Review and update 9/15 Return list
Merkel, Mike	9/7/10	0.6	\$	146.40	SLR	Research RI consolidated return rules
Aretz, Betsy	9/8/10	0.8	\$	144.00	SLR	Discuss B period state tax returns with Zablocki (MLC) and
Biggs, Angella	9/8/10	1.2	\$	96.00	SLR	Bonventre (PM) to confirm filing requirements MLCS Distribution Corp - processed 2009 Forms AL, LA, MO, NJ, OK and PA Returns
Biggs, Angella	9/8/10	0.6	\$	48.00	SLR	Motor Enterprises - processed 2009 MO 1120
Biggs, Angella	9/8/10	0.6	\$	48.00	SLR	Environmental Corporate Remediation Co - processed 2009 OK 200
Biggs, Angella	9/8/10	0.6	\$	48.00	SLR	Cars Holdings Overseas Corp - processed 2009 GA 600
Bonventre, Steven	9/8/10	0.8	\$	110.40	SLR	Discussion with Aretz (PM) and Zablocki (MLC) re most recent version of income tax calendar and review of income tax calendar to ensure all extensions/returns due have been updated/completed/filed
Bonventre, Steven	9/8/10	1.1	\$	151.80	SLR	Finalizing reconciliations and documents for meeting with Zablocki (MLC) and New GM tax staff
Bonventre, Steven	9/8/10	0.4	\$	55.20	SLR	Discussions with Zablocki and Eckles re the 9-9-10 meeting with GM tax staff
Bonventre, Steven	9/8/10	1.1	\$	151.80	SLR	Prepare cover letters and 505b attachments for GA, MS, AL, WV, and SC income tax returns
Eckles, Jeff	9/8/10	0.4	\$	156.00	SLR	Discussions with Zablocki and Bonventre re the 9-9-10 meeting with GM tax staff
Laypa, Nataliya	9/8/10	1.7	\$	139.40	SLR	Prepared sales & use tax returns for MA, PA, LA & DE
Laypa, Nataliya	9/8/10	2.3	\$	188.60	SLR	Prepared sales and use tax returns for VA ST-6 & ST-8, WI ST-12, MO 53U-1 & 53-1
Laypa, Nataliya	9/8/10	1.6	\$	131.20	SLR	Prepared sales and use tax returns for MI, IL, IN, KS ST-36 & CT-10U
McDoniel, Chris	9/8/10	2.1	\$	226.80	SLR	AL Consolidated State return Prep
McDoniel, Chris	9/8/10	3.1	\$	334.80	SLR	WV Consolidated Return State Prep
McDoniel, Chris	9/8/10	2.6	\$	280.80	SLR	SC Consolidated State Return Prep
Rohlig, Scott	9/8/10	0.6	\$	51.60	SLR	Research preparation of 10/1 state returns for CT and FL
Aretz, Betsy	9/9/10	1.9	\$	342.00	SLR	Detail review consolidated B period state tax returns - GA, MS, RI
Aretz, Betsy	9/9/10	1.9	\$	342.00	SLR	Detail review consolidated B period state tax returns - SC, AL, WV
Biggs, Angella	9/9/10	2.9	\$	232.00	SLR	Motors FKA GM - processed 2009 forms AR, DC, DE, HI, KY Board of
						Education, LA, MD, NJ, OK, PA and Philly returns. Check to make
Bonventre, Steven	9/9/10	2.9	\$	400.20	SLR	sure all Fed required attachments were on each return Follow-up & edit per Merkel (PM) review notes for MEI MO FT tax return, ENCORE OK 200 tax return, and attaching 505b letters and
Bonventre, Steven	9/9/10	2.1	\$	289.80	SLR	cover letter to all OH local tax returns Follow-up & edit per Merkel (PM) review notes on AL CPT tax
						return, OK 200 tax return and MLC Cars Holdings Overseas GA 600
Bonventre, Steven	9/9/10	0.6	\$	82.80	SLR	income tax return Assist staff with AL, WV, and SC pro-forma filings
Laypa, Nataliya	9/9/10	0.4	\$	32.80	SLR	Prepared sales and use tax returns for Caddo Parish City and Plant
Laypa, Nataliya	9/9/10	1.6	\$	131.20	SLR	Prepared sales and use tax returns for OH & NY
McDoniel, Chris	9/9/10	2.6	\$	280.80	SLR	AL Single company pro-forma for Cons. filing
McDoniel, Chris	9/9/10	2.7	\$	291.60	SLR	SC Single Company Pro-forma for Cons. filing
McDoniel, Chris	9/9/10	2.3	, \$	248.40	SLR	WV Single Company pro-forma for Cons. Filing
Merkel, Mike	9/9/10		, \$	146.40	SLR	Assist staff with preparation of sales/use tax returns
Aretz, Betsy	9/10/10	0.7	\$	126.00	SLR	Detail review consolidated B period state tax returns - WV
•	9/10/10	0.3	\$	54.00		·
Aretz, Betsy Aretz, Betsy	9/10/10		\$	54.00	SLR SLR	Detail review B period GA return for Saab Cars Holding Corp, Saab Cars Holding Overseas Corp, Saturn group Detail review B period AL return for Saturn
AIELL, DELSY	9) 10/ 10	0.5	ڔ	34.00	JLN	Detail review o period AL retuin for Saturn

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Name	Date	Hours		Amt	Code	Description
Aretz, Betsy	9/10/10	1.3	\$	234.00	SLR	Detail review B period combined MS, RI, SC returns for Saturn and
	01.01.0					SDC
Bonventre, Steven	9/10/10	2.3	\$	317.40	SLR	Meeting with Zablocki (MLC) to discuss separate state returns
Bonventre, Steven	9/10/10	0.2	\$	27.60	SLR	Phone call with Clippard (MLC) on combining groups of all state tax filings
Bonventre, Steven	9/10/10	2.6	\$	358.80	SLR	Made Efile processing changes to all 9/15 income tax returns
Bonventre, Steven	9/10/10	0.2	\$	27.60	SLR	Discussion with Eckles (PM) re status of 9/15 state tax returns
Eckles, Jeff	9/10/10	0.2	\$	78.00	SLR	Discussion with Bonventre re B period tax returns
Eckles, Jeff	9/10/10	0.2	\$	78.00	SLR	Call with Ruppal (PM) re DIP transactions and MBT gross receipts
	- 1 1					tax positions
McDoniel, Chris	9/10/10	2.9	\$	313.20	SLR	GA Consolidated state Return Prep
McDoniel, Chris	9/10/10	3.2	\$	345.60	SLR	MS Consolidated State return prep
Merkel, Mike	9/10/10	0.3	\$	73.20	SLR	Discuss consolidated and combined return preparation with Zablocki (MLC) to discuss filing positions for AL, SC, and RI.
Merkel, Mike	9/12/10	0.4	\$	97.60	SLR	Review MLC AL privilege tax return
Merkel, Mike	9/12/10	0.9	\$	219.60	SLR	Review MLC AL and GA state returns
Aretz, Betsy	9/13/10	1.0	\$	180.00	SLR	Finalize B period state tax return filings, coordination of payments, confirm all filing requirements met
Aretz, Betsy	9/13/10	0.7	\$	126.00	SLR	Make changes to consolidated B period state returns - RI, MS, SC,
						GA
Aretz, Betsy	9/13/10	0.2	\$	36.00	SLR	Make changes to B period GA return for MLC, Saab Cars Holding
Biggs, Angella	9/13/10	1.9	\$	152.00	SLR	Corp, Saab Cars Holding Overseas Corp, Saturn group Processed MLC & Subs consolidated federal 1120
Biggs, Angella	9/13/10	2.1	\$	168.00	SLR	Efiled and processed AL Form 20C, GA form 600 and AL form CPT
Bonventre, Steven	9/13/10	0.1	\$	13.80	SLR	E-mail to Aretz (PM) to ensure 9/15 tax returns have been prepped,
,	-, -, -		•			detailed, sent for general review
McDoniel, Chris	9/13/10	1.7	\$	183.60	SLR	Edit/respond to detail review notes on AL
McDoniel, Chris	9/13/10	2.1	\$	226.80	SLR	Edit/respond to detail review notes on WV
McDoniel, Chris	9/13/10	1.1	\$	118.80	SLR	Edit/respond to detail review notes on SC
McDoniel, Chris	9/13/10	1.2	\$	129.60	SLR	Edit/respond to detail review notes on GA
McDoniel, Chris	9/13/10	0.7	\$	75.60	SLR	Edit/respond to detail review notes on MS
Merkel, Mike	9/13/10	0.9	\$	219.60	SLR	Review tax calendar and email team with additional returns that
Merkel, Mike	9/13/10	1.6	\$	390.40	SLR	need to be prepared Review WV consolidated return
Merkel, Mike	9/13/10	0.7	, \$	170.80	SLR	Gather pro forma returns for attachments to state returns
Merkel, Mike	9/13/10	1.2	\$	292.80	SLR	Clear notes on MS, RI, and SC returns
Merkel, Mike	9/13/10	2.9	\$	707.60	SLR	Review MS, RI, SC combined returns
Merkel, Mike	9/13/10	1.6	\$	390.40	SLR	Final review of AL 20C combined return and update for processing
Markal Mika	9/13/10	1.2	Ļ	217.20	CLD	Final review of MICCA combined return with undates
Merkel, Mike Aretz, Betsy	9/13/10	1.3 0.2	\$ \$	317.20 36.00	SLR SLR	Final review of MLC GA combined return with updates Discussion with Eckles and Merkel (PM) re state tax returns due 9-
ructe, betsy	3/11/10	0.2	Υ	30.00	32.1	15-10
Aretz, Betsy	9/14/10	0.3	\$	54.00	SLR	Make changes to B period return for MLC OK return, confirm filing
Aretz, Betsy	9/14/10	0.2	¢	36.00	SLR	requirements Make changes to B period return for MLC and Saturn AL return
·	9/14/10		\$	36.00		Make changes to B period return for MLC GA return
Aretz, Betsy					SLR	
Aretz, Betsy	9/14/10	0.2	\$	36.00	SLR	Make changes to B period return for MLC Cars Holdings Overseas GA return
Aretz, Betsy	9/14/10	0.7	\$	126.00	SLR	Make change to SC 505(b) letter and research correct mailing
Aretz, Betsy	9/14/10	0.9	\$	162.00	SLR	address Mtg with Zablocki (MLC) and Eckles & Gove (PM) to finalize all 9/15
הוכוב, טכנגץ	J/ 14/ 10	0.5	ڔ	102.00	JLN	state return filings
						<u> </u>

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Name	Date	Hours		Amt	Code	Description
Aretz, Betsy	9/14/10	0.3	\$	54.00	SLR	Make changes to consolidated B period state tax returns - WV
Aretz, Betsy	9/14/10	0.8	\$	144.00	SLR	Prepare second extensions for NY and NYC B period filings for MLC,
						Saturn Export, El-Mo Holding, Saturn, SDC, MLC Cars Holdings
Austra Datas	0/44/40	4.0	۲.	242.00	CLD	Overseas
Aretz, Betsy	9/14/10	1.9	\$	342.00	SLR	Review calendar of state returns for MLC & all subsidiaries to confirm all 9/15 filing requirements are met
Aretz, Betsy	9/14/10	0.4	\$	72.00	SLR	Review calendar of state returns for MLC & Saturn/MLCS, LLC to
,	-, , -		•			confirm all 9/15 filing requirements are met
Aretz, Betsy	9/14/10	1.4	\$	252.00	SLR	Review filing requirements and assist in preparation of MLC &
	0/44/40	0.0		25.00	61.5	subsidiaries MA and NM tax returns
Aretz, Betsy Biggs, Angella	9/14/10 9/14/10	0.2 1.7	\$ \$	36.00 136.00	SLR SLR	Prepare second extension for AR MLC & Saturn combined return Processed RI and SC returns
Biggs, Angella	9/14/10	1.4	\$	112.00	SLR	Processed MLC&S WV
Eckles, Jeff	9/14/10	0.9	\$	351.00	SLR	Mtg with Zablocki (MLC) and PM team to finalize all 9/15 state
Lekies, Jen	3/14/10	0.5	Ţ	331.00	JLIN	return filings
Eckles, Jeff	9/14/10	0.2	\$	78.00	SLR	Discussion with Aretz and Merkel re state tax returns due 9-15-10
Gove, Veronica	9/14/10	0.9	\$	72.00	SLR	Meet with Zablocki (MLC), Aretz & Eckles (PM) to finalize all 9/15
						state return filings
Gove, Veronica	9/14/10	0.4	\$	32.00	SLR	Request for Additional Extension of Time to File, and Form NYC
Gove, Veronica	9/14/10	0.4	\$	32.00	SLR	EXT.1, Application for Additional Extension Edit various 505(b) letters
McDoniel, Chris	9/14/10	1.9	۶ \$	205.20	SLR	Prepare Consolidated filing schedules for WV
McDoniel, Chris	9/14/10	2.1	\$	226.80	SLR	Update Apportionment Information for MS, GA, WV & SC
•	9/14/10	1.7	\$	183.60	SLR	Prepare 505(b) letters for AL, GA, SC, MS, & WV
McDoniel, Chris						
McDoniel, Chris	9/14/10	2.4	\$	259.20	SLR	Detail review NM Consolidated state return
McDoniel, Chris	9/14/10	2.2	\$	237.60	SLR	Prepare schedule of new/disposed entities for NM
Merkel, Mike	9/14/10	0.9	\$	219.60	SLR	Review tax calendar and discuss with various staff about returns
Merkel, Mike	9/14/10	0.2	\$	48.80	SLR	that need to be filed Discussion with Aretz and Eckles re state tax returns due 9-15-10
Merkel, Mike	9/14/10	0.7	\$	170.80	SLR	Clear review notes on WV return
Rohlig, Scott	9/14/10	2.6	۶ \$	223.60	SLR	Prepare MLC New Mexico return
Aretz, Betsy	9/15/10	0.7	\$	126.00	SLR	Review consolidated B period NM return
Biggs, Angella	9/15/10	1.6	\$	128.00	SLR	Process New Mexico return form CIT and replaced pages of returns
88-,8	0, -0, -0		,			that were previously processed
Gove, Veronica	9/15/10	1.1	\$	88.00	SLR	Review completeness and prepare individual certify mail and return
						receipts for client-signed original State returns being sent to the
McDoniel, Chris	9/15/10	1.1	\$	118.80	SLR	various government agencies Final Review & Prepare NM return for processing
Biggs, Angella	9/15/10	0.9	۶ \$	72.00	SLR	Monthly compliance returns; LA, DE, IL, IN, KS, MA, MI, MO, NY OH,
Diggs, Aligelia	3/10/10	0.5	Ţ	72.00	JLIN	PA, VA, WI
Laypa, Nataliya	9/16/10	1.4	\$	114.80	SLR	Prepare 505b letters for 13 states that require sales and use tax
						returns to be filed
Laypa, Nataliya	9/17/10	0.7	\$	57.40	SLR	Quarterly NY Sales and Use Tax ST-810
Aretz, Betsy	9/20/10		\$	18.00	SLR	Review 10/1 filing deadlines for all state returns
Ornese, Spencer	9/20/10	1.4	\$	114.80	SLR	Edits to FL & CT State returns
Rohlig, Scott	9/20/10	1.3	\$	111.80	SLR	Prepare/review 10/1 CT state return
Aretz, Betsy	9/21/10	0.5	\$	90.00	SLR	Communicate 10/1 filing requirements for CT and FL returns to staff
Bonventre, Steven	9/21/10	0.7	\$	96.60	SLR	Phone discussion with Zablocki (MLC) and assisting staff with
D	0/20/40	2.5		00.00	61.5	questions related to SDC CT and REALM CT income tax returns
Bonventre, Steven	9/22/10	0.6	\$	82.80	SLR	Assist PM staff determine which income tax returns are due 9/30
Rohlig, Scott	9/23/10	2.6	\$	223.60	SLR	and researching OK annual report filing rules Prepare and review 10/1 FL state return
Aretz, Betsy	9/24/10	0.6	\$	108.00	SLR	Review 10/1 filing deadlines for annual reports for IL and OK
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Name	Date	Hours		Amt	Code Description	
Aretz, Betsy	9/27/10	1.4	\$	252.00	SLR	Review consolidated B period FL return, including all subsidiaries
Aretz, Betsy	9/27/10	1.4	\$	252.00	SLR	Review consolidated B period CT return, including MLC, Saturn, REALM and SDC
Aretz, Betsy	9/27/10	0.2	\$	36.00	SLR	Discussion with Eckles (PM) re tax returns due 10-1-10
Aretz, Betsy	9/27/10	0.4	\$	72.00	SLR	Research OK annual report filing requirement for ENCORE
Aretz, Betsy	9/28/10	0.4	\$	72.00	SLR	Review consolidated B period FL return, including all subsidiaries for
Aretz, Betsy	9/28/10	0.4	\$	72.00	SLR	appropriate FL apportionment Edit consolidated B period CT return, including MLC, Saturn, REALM and SDC
Aretz, Betsy	9/28/10	0.2	\$	36.00	SLR	Discuss OK annual report filing with Zablocki (MLC)
Biggs, Angella	9/28/10	1.2	\$	96.00	SLR	MLC & Subs processed 2009 CT form CT-1120CR. MLC 202B letter,
						Fed attached 290 pages
Bonventre, Steven	9/28/10	0.3	\$	41.40	SLR	Research MLC FL franchise tax return requirements
Eckles, Jeff	9/28/10	0.2	\$	78.00	SLR	Discussion with Aretz (PM) re tax returns due 10-1-10
Aretz, Betsy	9/29/10	1.1	\$	198.00	SLR	Review filing requirements for state returns due 10/15 for MLC and subsidiaries B period
Aretz, Betsy	9/29/10	0.3	\$	54.00	SLR	Discussion with Bonventre (PM) re returns to be completed 10/15
Biggs, Angella	9/29/10	1.3	\$	104.00	SLR	MLC & Subs processed 2009 FL form F-1120, MLC 202B letter, Fed attached 290 pages
Bonventre, Steven	9/29/10	0.3	\$	41.40	SLR	Discussion with Aretz (PM) re returns to be completed 10/15
Eckles, Jeff	9/29/10	0.6	\$	234.00	SLR	Review of state tax returns due 10-1-10
Aretz, Betsy	9/30/10	0.2	\$	36.00	SLR	Meet with Zablocki (MLC) to sign 10/1 state tax returns
Bonventre, Steven	9/30/10	0.3	\$	41.40	SLR	Review of completed tax returns through 9/30 and follow up email with Biggs (PM) re tax returns being maintained in Caseware file
Eckles, Jeff	9/30/10	0.2	\$	78.00	SLR	Sign and file state tax returns due 10-1-10
Gove, Veronica	9/30/10	0.2	\$	16.00	SLR	Review completeness, package and mail Form CT 1120 and Form FL
Gove, Veronica	9/30/10	0.2	\$	16.00	SLR	F-1120 to the proper government agencies Prepare appropriate certified mailing (return receipt) forms for
Gove, veronica	J/ 3U/ 1U	0.2	Ą	10.00	SLN	various tax returns
Gove, Veronica	9/30/10	0.2	\$	16.00	SLR	Update TaxTrax workflow

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Name	Date	Hours	Amt	Code	Description
Colella, Mike	7/13/10	1.6	\$ 664.00	RET	Analysis for standard billing rate increases as of July 1, 2010
Weed, Tim	7/27/10	0.4	\$ 162.00	RET	Forward info to Colella (PM) re notice of rate change pleading
Campbell, Michelle	8/30/10	1.8	\$ 144.00	RET	Research all PM billing rate changes and draft advisory letter
Colella, Mike	8/31/10	1.8	\$ 747.00	RET	Draft/edit Advisory to Debtor re Increase in billing rates pursuant to engagement letter and court retention

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Name	Date	Hours		Amt	Code	Description
Colella, Mike	6/2/10	0.2	\$	41.00	FEX	Plan for open items still to be drafted (50% rate)
Colella, Mike	6/13/10	0.4	\$	82.00	FEX	Review data re open inquiries from Fee Examiner request for info
						(50% rate)
Colella, Mike	6/15/10	0.2	\$	41.00	FEX	Read draft report from Fee Examiner re Jan 2010 Fee App (50%
						rate)
Campbell, Michelle	6/21/10	0.6	\$	24.00	FEX	Edits per Fee Examiner Report (50% rate)
Colella, Mike	6/21/10	2.4	\$	492.00	FEX	Complete draft response to Fee Examiner re January Fee
						Application inquiries and email with comments to Andres (GK) (50%
						rate)
Colella, Mike	6/21/10	0.6	\$	123.00	FEX	Edits to draft response to revise comments re expenses incurred
						without request for reimbursement, finalized response and emailed
						to Andres (GK) with explanatory comments (50% rate)
Tousain, Alina	7/14/10	1.7	\$	148.75	FEX	Read Judge Gerber ruling re Fee Examiner issues and professional
•	, ,					fee compensation for time and billing to determine impact on PM
						May 2010 Fee Application (50% rate)
Colella, Mike	7/15/10	1.3	\$	269.75	FEX	Preparation of budgeted fees and expenses for the month of August
·						for sending to Fee Examiner and MLC (50% rate)
Colella, Mike	8/16/10	1.2	\$	249.00	FEX	Prepare estimated fees and expense budget for September and
						forward (50% Rate)
Colella, Mike	8/24/10	0.2	\$	41.50	FEX	Read letter from Fee Examiner re PM Second Interim Fee App (50%
						Rate)
Colella, Mike	9/1/10	0.3	\$	62.25	FEX	Discuss Fee Examiner Report and response related to Administrative
	- 4. 4					time with Weed (PM) (50% rate)
Weed, Tim	9/1/10	0.3	\$	60.75	FEX	Discuss Fee Examiner Report and response related to Administrative
C I II Add	0/7/40	0.4	,	02.00	EE\/	time with Colella (50% rate)
Colella, Mike	9/7/10	0.4	\$	83.00	FEX	Draft selected response items to Fee Examiner inquiry and request
Cololla Mika	0/10/10	1.2	\$	240.00	FEV	for information (50% rate)
Colella, Mike	9/10/10	1.2	Þ	249.00	FEX	Final drafting and editing response to Fee Examiner re PM 2nd
Colella, Mike	9/14/10	0.9	\$	186.75	FEX	Interim Fee App (50% rate) Estimating fees for October (50% rate)
Colella, Mike	9/14/10	0.2	\$	41.50	FEX	Preparation of budget filed for October fee estimates (50% rate)
Colella, Mike	9/14/10	0.2	۶ \$	124.50	FEX	Reading of Fee Examiner draft report re PM 2nd Fee Application
Colella, Wilke	3/14/10	0.0	۲	124.50	ILX	(50% rate)
Colella, Mike	9/15/10	0.2	\$	41.50	FEX	Final review of October Budget prior to filing with the Fee Examiner
	5, 25, 20	0.2	7		/\	and provided to MLC (50% rate)
Colella, Mike	9/15/10	0.3	\$	62.25	FEX	Further review of Fee Examiner draft report on PM Second Fee
,	, ,		•			Application (50% rate)

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Name	Date	Hours		Amt	Code	Description
Colella, Mike	7/13/10	0.2	\$	83.00	FAP	Review email and attachments received from Brooks (WGM) re
						extension of May Fee Application due date and professional fee
						compensation related items
Colella, Mike	7/16/10	1.4	\$	581.00	FAP	Accumulate information and draft preliminary analysis for portion
						of Schedules A, B & C requested by Brooks (WGM) relating to
						Debtor filing with court for January Fee Application
Colella, Mike	7/16/10	0.2	\$	83.00	FAP	Emails to/from Campbell and Weed (PM) re Brooks (WGM) request
0 10	7/40/40	0.0		272.50	540	re January Fee Application
Colella, Mike	7/19/10	0.9	\$	373.50	FAP	Review/edit supporting schedule required to respond to Brooks
						(WGM) request for information relating to Debtor filing with court
Weed, Tim	7/26/10	0.3	\$	121.50	FAP	for January Fee Application Review Brooks (WGM) request for data for January Fee Application
weed, filli	7/20/10	0.3	۲	121.50	IAF	neview brooks (wolvi) request for data for January ree Application
Campbell, Michelle	8/2/10	2.7	\$	216.00	FAP	First Draft May Fee Application
Campbell, Michelle	8/2/10	1.7	\$	136.00	FAP	Compiling data, merge & review detail hours for May Fee
•						Application
Colella, Mike	8/2/10	2.3	\$	954.50	FAP	Analysis certain time entries and related follow up for May Fee
						Application
Colella, Mike	8/2/10	2.1	\$	871.50	FAP	Follow up on open items re time entries for compliance with judge
						ruling and fee examiner advisories for May Fee Application
Colella, Mike	8/2/10	1.4	\$	581.00	FAP	Re-review detail time entries for compliance with judge ruling and
						fee examiner advisories for May Fee Application
Campbell, Michelle	8/3/10	3.3	\$	264.00	FAP	Compile/analyze data for various schedules for May Fee Application
Campbell, Michelle	8/3/10	2.2	\$	176.00	FAP	Review and sort hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	2.9	\$	232.00	FAP	Finalize hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.9	\$	152.00	FAP	Review/edit data for various schedules for May Fee Application
Campbell, Michelle	8/4/10	1.8	\$	144.00	FAP	Finalize May Fee Statement and FedEx
Campbell, Michelle	8/4/10	1.2	\$	96.00	FAP	Compile Expense data for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.1	\$	88.00	FAP	Summarize hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.1	\$	88.00	FAP	Update project and work description codes for May Fee Application
Colella, Mike	8/4/10	2.9	\$ 1	L,203.50	FAP	Draft/edit Services provided section of May Fee Application
Colella, Mike	8/4/10	2.3	\$	954.50	FAP	Review/Edit Exhibit Sections & Expenses for May Fee Application
Colella, Mike	8/4/10	2.1	\$	871.50	FAP	Review/Edit Services Provided Section of May Fee Application
Colella, Mike	8/4/10	1.9	\$	788.50	FAP	Final changes and edits to P&M May Fee App

Name	Date	Hours		Amt	Code	Description
Campbell, Michelle	6/1/10	1.9	\$	76.00	FEE	Finalize and FedEx April Fee Statement (50% Rate)
Colella, Mike	6/1/10	2.6	ب \$	533.00	FEE	Review April Fee Statement time entries (50% Rate)
Colella, Mike	6/1/10	0.2	\$	41.00	FEE	Draft April Fee Statement document (without time entries) (50%
	-, -,		*			Rate)
Colella, Mike	6/1/10	0.6	\$	123.00	FEE	Final review of April Fee Statement including time entries and
						signing for distribution to noticed parties (50% Rate)
Campbell, Michelle	6/2/10	1.3	\$	50.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Colella, Mike	6/2/10	0.1	\$	20.50	FEE	Review time entries for May 1-15 period to assess completeness
	0/0/10		_			(50% Rate)
Colella, Mike	6/2/10	0.1	\$	20.50	FEE	Planning related to coordinate May Fee Statement and May Fee
Campbell, Michelle	6/3/10	2.1	\$	84.00	FEE	Application activities and targeted dates (50% Rate) Compile and review hours for May Fee Statement (50% Rate)
•						
Campbell, Michelle	6/4/10	0.4	\$	16.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/4/10	2.6	\$	104.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/8/10	1.4	\$	56.00	FEE	MLC Billing/Spreadsheets (50% Rate)
Campbell, Michelle	6/21/10	0.3	\$	12.00	FEE	Research for Nova Scotia Billing (50% Rate)
Campbell, Michelle	6/23/10	1.1	\$	44.00	FEE	Finalize May Fee Statement for Colella (PM) Review (50% Rate)
Campbell, Michelle	6/24/10	1.1	\$	44.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/25/10	2.2	\$	88.00	FEE	Edit Retention documents (50% Rate)
Campbell, Michelle	6/25/10	1.8	\$	72.00	FEE	Edit Retention documents (50% Rate)
Campbell, Michelle	6/28/10	3.8	\$	150.00	FEE	Initial draft of May Fee Application (50% Rate)
Colella, Mike	6/28/10	0.7	\$	143.50	FEE	Review January Fee App in preparation of May Fee Application
C I II AAN	6/20/40	2.0		700 50		(50% Rate)
Colella, Mike	6/28/10	3.9	\$	799.50	FEE	Review of January-May detail time entries for inclusion in May Fee
Comphall Michalla	6/20/10	2.0	۲	116.00	FFF	Application (50% Rate)
Campbell, Michelle	6/29/10	2.9	\$	116.00	FEE	Merge Feb-May details and hours for May Fee App (50% Rate)
Colella, Mike	6/29/10	1.4	\$	287.00	FEE	May Fee Statement review of detail time entries (50% Rate)
Colella, Mike	6/29/10	0.9	\$	184.50	FEE	Identify key "Services Provided" for inclusion in May Fee Application (50% Rate)
Colella, Mike	6/29/10	0.4	\$	82.00	FEE	Discussion with Tousain (PM) to delegate initial drafting of Services
Corena, wince	0,23,10	0.1	Υ	02.00		Provided section to May Fee Application (50% Rate)
Tousain, Alina	6/29/10	1.1	\$	93.50	FEE	Compiled data May 2010 Fee Application- Services Provided Section
,	, ,		·			(50% Rate)
Tousain, Alina	6/29/10	0.4	\$	34.00	FEE	Discuss with Colella (PM) May 2010 Fee Application- Services
						Provided Section (50% Rate)
Campbell, Michelle	6/30/10	1.1	\$	44.00	FEE	Finalize and FedEx May Fee Statement (50% Rate)
Colella, Mike	6/30/10	0.2	\$	41.00	FEE	May Fee Statement final review (50% Rate)
Colella, Mike	6/30/10	1.8	\$	369.00	FEE	Review/edit Services Provided section to May Fee Application (50%
	- 1 1					Rate)
Tousain, Alina	6/30/10	0.9	\$	76.50	FEE	Collect info from all P&M groups for May Fee Application- Services
Camanahall Mishalla	7/10/10	2.0	۲	112.00	FFF	Provided Section (50% Rate)
Campbell, Michelle	7/19/10	2.8	\$	112.00	FEE	Compile hours and statistics for June fee statement (50% Rate)
Campbell, Michelle	7/20/10	1.1	\$	44.00	FEE	Review/summarize hours detail for June (50% Rate)
Campbell, Michelle	7/21/10	0.8	\$	32.00	FEE	Review/summarize hours detail for June (50% Rate)
Campbell, Michelle	7/26/10	2.1	\$	84.00	FEE	Draft initial June Fee Statement (50% Rate)
Weed, Tim	7/26/10	0.4	\$	81.00	FEE	Review detailed June 2010 time descriptions; identify items for follow up (50% Rate)
Campbell, Michelle	7/27/10	0.9	\$	36.00	FEE	Finalize Fee Statement for June, email and FedEx final (50% Rate)
Weed, Tim	7/27/10	0.3	\$	60.75	FEE	Review June Fee Statement (50% Rate)
•						
Campbell, Michelle	8/5/10 8/0/10	2.9 1.1	\$ \$	116.00 44.00	FEE FEE	Begin compiling hours for July Fee Statement (50% Rate)
Campbell, Michelle	8/9/10	1.1	Ş	44.00	rcc	Compile supporting receipts for expenses of July for Fee Statement (50% Rate)
Campbell, Michelle	8/20/10	1.4	\$	56.00	FEE	Compile hours and statistics for July fee statement (50% Rate)
•						
Campbell, Michelle	8/21/10	1.6	\$	64.00	FEE	Compile hours and statistics for July fee statement (50% Rate)

Name	Date	Hours		Amt	Code	Description
Campbell, Michelle	8/25/10	2.9	\$	116.00	FEE	Compile hours and statistics for July fee statement (50% Rate)
Campbell, Michelle	8/26/10	2.8	\$	112.00	FEE	Review/summarize hours detail for July (50% Rate)
Campbell, Michelle	8/26/10	0.9	\$	36.00	FEE	Review/summarize Expenses for July (50% Rate)
Campbell, Michelle	8/27/10	3.4	\$	136.00	FEE	Review/summarize hours detail for July (50% Rate)
Campbell, Michelle	8/30/10	1.9	\$	76.00	FEE	Draft initial July Fee Statement (50% Rate)
Colella, Mike	8/30/10	2.4	\$	498.00	FEE	Review time entries for July (50% Rate)
Colella, Mike	8/30/10	0.7	\$	145.25	FEE	Review/edit July fee statement supporting schedules (50% Rate)
Colella, Mike	8/30/10	0.3	\$	62.25	FEE	Preliminary review of expense entries and presentation on summary schedule (50% Rate)
Campbell, Michelle	8/31/10	3.6	\$	144.00	FEE	Review/summarize hours detail for July (50% Rate)
Campbell, Michelle	8/31/10	2.3	\$	92.00	FEE	Finalize Fee Statement for July, email and FedEx final (50% Rate)
Campbell, Michelle	8/31/10	1.9	\$	76.00	FEE	Edit July Fee Statement (50% Rate)
Colella, Mike	8/31/10	1.6	\$	332.00	FEE	Review detail time entries for July (50% Rate)
Colella, Mike	8/31/10	1.1	\$	228.25	FEE	Review/edit July Fee Statement and Accompanying Exhibits for filing
Colella, Mike	8/31/10	0.4	\$	83.00	FEE	with debtor and noticed parties (50% Rate) Review/edit July Detail Schedule of Expense and supporting
Campbell, Michelle	9/13/10	1.4	\$	56.00	FEE	documentation (50% Rate) Begin gathering data for August Fee Statement (50% rate)
•						
Campbell, Michelle	9/15/10	0.9	\$	36.00	FEE	Edit Oct Budget (50% rate)
Campbell, Michelle	9/15/10	0.1	\$	4.00	FEE	Email Oct Budget to MLC (50% rate)
Campbell, Michelle	9/15/10	0.3	\$	12.00	FEE	FedEx Oct Fee Budget to MLC (50% rate)
Campbell, Michelle	9/20/10	1.9	\$	76.00	FEE	Compile hours and statistics for August fee statement (50% rate)
Campbell, Michelle	9/21/10	0.6	\$	24.00	FEE	Initial drafting for August Fee Statement (50% rate)
Campbell, Michelle	9/22/10	2.3	\$	92.00	FEE	Compile hours and statistics for August fee statement (50% rate)
Colella, Mike	9/24/10	0.2	\$	41.50	FEE	Respond to requests by Campbell (PM) re August time entries (50% rate)
Campbell, Michelle	9/27/10	2.8	\$	112.00	FEE	Review/summarize hours detail for August (50% rate)
Campbell, Michelle	9/27/10	1.6	\$	64.00	FEE	Compile Expense data for August Fee Statement (50% rate)
Colella, Mike	9/27/10	0.7	\$	145.25	FEE	Review of selected time entries for August Fee Statement (50% rate)
Colella, Mike	9/27/10	0.4	\$	83.00	FEE	Review of detail expense schedule for August Fee Statement (50% rate)
Campbell, Michelle	9/28/10	2.3	\$	92.00	FEE	Review/summarize hours detail for August (50% rate)
Campbell, Michelle	9/28/10	0.9	\$	36.00	FEE	Review/summarize Expenses for August (50% rate)
Campbell, Michelle	9/28/10	0.7	\$	28.00	FEE	Compile supporting receipts for expenses for August Fee Statement (50% rate)
Campbell, Michelle	9/28/10	3.3	\$	132.00	FEE	Edits to PM Fee Statement (50% rate)
Colella, Mike	9/29/10	3.8	\$	788.50	FEE	Review time entries for August Fee Statement (50% rate)
Colella, Mike	9/29/10	0.2	\$	41.50	FEE	Review draft of August Fee Statement template (50% rate)
Campbell, Michelle	9/30/10	0.1	\$	4.00	FEE	Email August fee statement to MLC (50% rate)
Campbell, Michelle	9/30/10	0.3	\$	12.00	FEE	FedEx August Fee Statement to MLC, attorneys & trustee (50% rate)
Campbell, Michelle	9/30/10	1.7	\$	68.00	FEE	Finalize August Fee Statement (50% rate)
Colella, Mike	9/30/10	2.3	ب \$	477.25	FEE	Final review of detail time entries and summary data for August Fee
						Statement (50% rate)
Colella, Mike	9/30/10	0.3	\$	62.25	FEE	Final review of August expense detail and summary schedules & supporting receipts prior to delivery (50% rate)
Colella, Mike	9/30/10	0.8	\$	166.00	FEE	Final review of August Fee Statement (and All Exhibits) and signature for delivery (50% rate)

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Name	Date	Hours	Amt Code Description		Description
Eckles, Jeff	6/15/10	1.0	\$ 195.00	NWT	Travel to/from MLC for planning meeting (50% Rate)
Merkel, Mike	6/15/10	1.0	\$ 122.00	NWT	Travel to/from MLC for planning meeting (50% Rate)
Eckles, Jeff	6/29/10	1.0	\$ 195.00	NWT	Travel to meeting with Zablocki and Hauff
Farmer, Doug	7/25/10	4.7	\$ 810.75	NWT	Travel from Chicago to Detroit at travel rate (50%)
Zajac, Mark	7/25/10	5.0	\$ 440.00	NWT	Travel from Chicago to Detroit at travel rate (50%)
Farmer, Doug	7/30/10	4.7	\$ 810.75	NWT	Travel from Detroit to Chicago at travel rate (50%)
Zajac, Mark	7/30/10	5.0	\$ 440.00	NWT	Travel from Detroit to Chicago at travel rate (50%)
Farmer, Doug	8/4/10	5.2	\$ 897.00	NWT	Travel to Detroit from Chicago (50% Rate)
Farmer, Doug	8/5/10	5.2	\$ 897.00	NWT	Travel to Chicago from Detroit (50% Rate)
Colella, Mike	8/19/10	0.6	\$ 124.50	NWT	Travel to MLC to present at 8/19 BOD meeting (50% rate)
Colella, Mike	8/19/10	0.6	\$ 124.50	NWT	Travel from MLC office to Southfield (50% rate)
Lewis, Forrest	8/24/10	1.7	\$ 340.00	NWT	Travel from Dewitt, MI to Southfield PM office (mtg w/ MLC) (50% rate)
Lewis, Forrest	8/24/10	1.7	\$ 340.00	NWT	Travel from Southfield PM office to Dewitt, MI at travel rate (50%)
Bonventre, Steven	9/9/10	1.0	\$ 69.00	NWT	Travel to/from Southfield office & MLC for meeting (50% rate)
Eckles, Jeff	9/9/10	1.0	\$ 195.00	NWT	Travel to/from Southfield office & MLC for meeting (50% rate)
Delivery Person	9/20/10	1.5	\$ 60.00	NWT	Delivery of tax returns to/from MLC (50% of Admin rate)
Zajac, Mark	9/29/10	5.0	\$ 440.00	NWT	Travel from Chicago to Detroit (MLC)(50% rate)

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EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit H

Expenses by Date by Professional

Plante & Moran, PLLC - Detail Expenses by Date by Professional For the Period June 1, 2010 Through September 30, 2010

STAFF	DATE	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Merkel, Mike	06/15/10	18.00	30.00			30.00	Mileage to/from MLC for tax planning mtg; parking @MLC
Farmer, Doug	07/25/10	140.00	155.00	148.35	20.00	323.35	Mileage Chi-Det; Chicago Tolls
Zajac, Mark	07/25/10	162.50	182.50	148.35	5.82	336.67	Mileage Chi-Det
Farmer, Doug	07/26/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/26/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/27/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/27/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/28/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/28/10		20.00	148.35	20.00	188.35	
Brown, Furney	07/29/10		12.00			12.00	
Zajac, Mark	07/29/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/30/10	123.00	130.50			130.50	Mileage Det-Chi (Partial); Chicago Tolls
Hoekstra, Peggy	07/30/10		57.00			57.00	Parking at MLC 5 days; 7/26, 27, 28, 29, 30
Zajac, Mark	07/30/10	162.50	162.50			162.50	Mileage Det-Chi
Tousain, Alina	08/01/10		60.00			60.00	Parking at MLC 5 days; 7/26, 27,28,29,30
Farmer, Doug	08/04/10		499.40	148.35	20.00	667.75	Air: Chi-Det, Taxi: Home-MDW & DTW-MLC
Farmer, Doug	08/05/10		98.00			98.00	Taxi: MLC-DTW & MDW-Home
Hoekstra, Peggy	08/05/10		24.00			24.00	Parking at MLC 2 days; 8/2,3
Tousain, Alina	08/05/10		36.00			36.00	Parking at MLC 3 days; 8/2, 3, 5
Colella, Mike	08/19/10		12.00			12.00	Parking at MLC 1day; 8/19
Lewis, Forrest	08/24/10	80.00	80.00			80.00	Mileage Dewitt-Det (Round trip)
Zajac, Mark	09/29/10	162.50	176.50	148.35	8.87	333.72	Mileage Chi-Det
Tousain, Alina	09/30/10		14.00			14.00	Parking at MLC 1 day; 9/30
Zajac, Mark	09/30/10		14.00	148.35	20.00	182.35	
Delivery Person	09/20/10	19.00	22.00	-	-	22.00	Delivery of time sensitive tax docs to MLC
Total		\$ 867.50	\$ 1,876.90	\$ 1,780.20	\$ 214.69	\$ 3,871.79	

STAFF	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Brown, Furney	-	12.00			12.00	Parking at MLC 1 day (No out of town Expenses)
Colella, Mike	-	12.00			12.00	In town - parking
Delivery Person	19.00	22.00			22.00	Deliver time sensitive tax document to MLC
Farmer, Doug	263.00	914.40	741.75	100.00	1,756.15	Out of town - 5 nights/6 days
Hoekstra, Peggy		81.00			81.00	In town - parking
Lewis, Forrest	80.00	80.00			80.00	Out of town - 1 day
Merkel, Mike	18.00	30.00			30.00	Out of town - 1 day
Tousain, Alina		110.00			110.00	In town - parking
Zajac, Mark	487.50	615.50	1,038.45	114.69	1,768.64	Out of town - 7 nights/8 days
TOTAL	\$ 867.50	\$ 1,876.90	\$ 1,780.20	\$ 214.69	\$ 3,871.79	

Date		Т	ransport		Hotel		Dinner	Total		
06/30/10	\$ 18.00	\$	30.00					\$	30.00	
07/31/10	\$ 588.00	\$	811.00	\$	1,335.15	\$	165.82	\$	2,311.97	
08/31/10	\$ 80.00	\$	809.40	\$	148.35	\$	20.00	\$	977.75	
09/30/10	\$ 181.50	\$	226.50	\$	296.70	\$	28.87	\$	552.07	
Total	 867.50	Ś	1.876.90	Ś	1.780.20	Ś	214.69	Ś	3,871.79	

NOTES Mileage calculated at P&M (and IRS) mileage rate of \$0.50/mile

Air travel purchased in coach
Parking is at MLC offices at RenCen

Hotel used is at the Marriott RenCen using MLC corporate discount rate

Meals represent dinners for out of town personnel (using \$20 Cap per Fee Examiner advisories)

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EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

Exhibit I

Notice: P&M Revised Standard Hourly Rates as of July 1, 2010



EXHIBIT I (1 of 2)

Plante & Moran, PLLC

27400 Northwestern Highway P.O. Box 307 Southfield, MI 48037-0307 Tel: 248.352.2500 Fax: 248.352.0018 plantemoran.com

August 31, 2010

Mr. James Selzer Motors Liquidation Company GM Global Headquarters 500 Renaissance Center Suite 1400 Detroit, MI 48243

RE: P&M Revised Standard Hourly Rates as of July 1, 2010

Dear Jim:

The purpose of this letter is to advise Motors Liquidation Company (MLC) regarding revisions to P&M standard hourly rates as of July 1, 2010 in accordance with our engagement and retention approved by the court.

Under the terms of our engagement letter dated March 17, 2010, "our fee will be based on the actual time staff expend at our standard hourly rates for the individuals involved" with "our standard hourly rates reviewed and adjusted on a semiannual basis". As part of MLC's application for our employment also dated March 17, 2010, "MLC understands that, if a rate change is effective during the course of this engagement with MLC, P&M will advise MLC of such new rates."

Our standard billing rates are generally described as follows:

Professional	Prior Rates	New Rates
Partner	\$300 - 450	\$310 - 460
Associate	\$150 - 350	\$160 - 360
Staff	\$ 80 - 200	\$ 65 - 210
Paraprofessional & Admin	\$ 75 -125	\$ 80 - 130

To further assist you in understanding the impact of these changes to MLC, we prepared and attached an Exhibit listing staff previously serving on this account through June 30, 2010 with their prior (through June 30, 2010) and new (starting July 1, 2010).

These changes will be reflected in our fee statements beginning with July 2010.

Please contact me directly if you have any questions or would like to discuss further.

Very truly yours, Plante & Moran, PLLC

Michael A. Colella, Partner



Mr. James Selzer Motors Liquidation Company August 31, 2010

EXHIBIT I (1 of 2)

P&M Revised Standard Hourly Rates as of July 1, 2010

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	PRIOR STANDARD RATE	NEW STANDARD RATE
Partners					
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415
Eckles, Jeff	CPA	1983	TAX	\$390	\$390
Farmer, Doug	CICA	2005	ERS	\$335	\$345
Greenway, Denise	CPA	1989	TAX	\$400	\$400
Jolley, Mark	CPA	1983	TAX	\$415	\$415
Lewis, Forrest	CPA	1976	TAX	\$375	\$400
Ruppal, Curtis	CPA	1993	TAX	\$335	\$350
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	\$405
Woods, Jon	СРА	1985	PSD	\$335	\$355
Associates					
Brown, Furney	CPA	2008	TCS	\$230	\$250
Hoekstra, Peggy	CPA/CIA	1994	FSS	\$155	\$165
Merkel, Mike	CPA	2007	TAX	\$244	\$260
Zajac, Mark	CICA	2008	ERS	\$165	\$175
Staff					
Aguirre, Monica			ERS	\$140	\$145
Clark, Ryan			TAX	\$ 80	\$ 86
Doot, Brian ³	CPA	2009	TAX	\$ 88	\$108
Knapp, Carol			FSS	\$112	\$113
Palmer, Stephen ³	CPA	2009	TAX	\$118	\$148
Tousain, Alina	СРА	2009	FSS	\$170	\$175
Total Parapro/Admin			ALL	\$ 80	\$ 80
Total All Personnel			ALL		



¹CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

²ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³Increased level due to obtaining CPA certification and level promotion during prior fiscal year

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	V
In re	: Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.	: 09-50026 (REG)
Debtors.	: (Jointly Administered)
ORDER GRANTING APPLICATION FOR INTERIM COMPENSATION FOR RENDERED AND REIMBURSEMEN PLANTE & MORAN, PLLCOME THE DEBTORS FROM JUNE 1, 2010	R PROFESSIONAL SERVCIES NT OF EXPENSES INCURRED OF CAS ACCOUNTANTS TO
THE DEBTORS FROM JUNE 1, 2010 Upon consideration of the Application for Allowance of Expenses (the "Application(s)") for professional service period commencing June 1, 2010 through September 3 Court to consider the Application(s) on Federal Rules of Bankruptcy Procedure 2002(a)(7) and	of Interim Compensation and Reimbursement of the ces rendered and expenses incurred during the 30, 2010; and a hearing having been held before this and notice having been given pursuant to 1 (c)(2); and due consideration having been given to
any responses thereto; and sufficient cause having been	n shown therefor, it is hereby
ORDERED that the Application(s) is/are grant	ted to the extent set forth in Schedule "A".
Date: New York, New York	
	United States Bankruptcy Judge
	Southern District of New York

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Case No.:09-50026 (REG)

Case Name: Motors Liquidation Company

PLANTE & MORAN, PLLC CURRENT FEE PERIOD: JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010

DOCUMENT	MONTH	TOTAL FEES REQUESTED*	TOTAL FEES AWARDED**	TOTAL EXPENSES REQUESTED	TOTAL EXPENSES AWARDED
Fee Statement	June 2010	\$ 26,876.00		\$ 30.00	
Fee Statement	July 2010	87,097.35		2,311.97	
Fee Statement	August 2010	134,190.85		977.75	
Fee Statement	September 2010	46,729.85		552.07	
Subtotal	June-Sept 2010	294,894.05		3,871.79	
P&M Adjustments	June-Sept 2010	(5,221.00)		(0.00)	
Fee Application	June-Sept 2010	\$289,673.05		\$3,871.79	

SCHEDULE A(1)	C 4 T C	INITIALS:	USBJ

^{*}Includes fees previously requested but not awarded (held back fees).

^{**}Fees held back are treated as not having been awarded.

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Case No.:09-50026 (REG)

Case Name: Motors Liquidation Company

PLANTE & MORAN, PLLC SUMMARY: ALL FEE PERIODS (INCLUDING THIS PERIOD)

FEE APPLICATION PERIOD	TOTAL FEES REQUESTED*	TOTAL FEES AWARDED**	TOTAL EXPENSES REQUESTED	TOTAL EXPENSES AWARDED
Oct 2009 – Jan 2010	\$354,195.70	\$354,195.70	\$5,247.32	\$5,152.55
Feb 2010 – May 2010	\$332,405.34	\$330,556.84	\$5,870.07	\$5,797.74
Jun 2010 – Sep 2010	\$289,673.05		\$3,871.79	
All Periods Total	\$975,274.09	\$684,752.54	\$14,989.18	\$10,950.29

SCHEDULE A(2)	DATE:	INITIALS:	USBJ
· · · · · · · · · · · · · · · · · · ·	-,		

^{*}Includes fees previously requested but not awarded (held back fees).

^{**}Fees held back are treated as not having been awarded.